

City of Boston and County of Suffolk

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AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending  
December 31, 1944



No. 6258.11


1944



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City of Boston and County of Suffolk

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# AUDITING DEPARTMENT

## ANNUAL REPORT

For the Fiscal Year Ending  
December 31, 1944



CITY OF BOSTON  
PRINTING DEPARTMENT  
1945

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(Scp)

Boston City Auditor  
Sept. 27, 1945

CITY OF BOSTON  
AUDITING DEPARTMENT  
CITY HALL

January 1, 1945.

HON. MAURICE J. TOBIN,  
*Mayor of the City of Boston.*

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1925, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1944, and ending December 31, 1944, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which have taken place during 1944:—

### Cash Operations.

During 1944, revenues available for ordinary maintenance and current operation purposes totalled \$77,147,809.69, while actual expenditures for said purposes totalled \$76,851,967.11. The various elements contributing to these totals are shown in Exhibit B-2. It is interesting to note that this is the seventh consecutive year in which general revenue cash receipts have been in excess of expenditures.

### Debt Operations.

During 1944, the outstanding debt of the City was reduced \$10,071,449.51. This reduction added to similar decreases made in the previous six years represents a total reduction of \$47,914,275.45 in seven years. The details of the reduction made during 1944 are shown in the following table:—

	Dec. 31, 1943	Dec. 31, 1944	Reduction
Gross Funded Debt	\$134,074,950.00	\$122,455,450.00	\$11,619,500.00
Loans in Anticipation of Revenue	9,000,000.00	8,500,000.00	500,000.00
Tax Title Loans	2,896,897.51	1,426,810.50	1,470,087.01
	<hr/>	<hr/>	
	\$145,971,847.51	\$132,382,260.50	\$13,589,587.01
Sinking Funds	23,864,892.40	20,346,754.90	3,518,137.50
	<hr/>	<hr/>	
Net Over-All Debt	<u>\$122,106,955.11</u>	<u>\$112,035,505.60</u>	<u>\$10,071,449.51</u>

### Departmental Maintenance Expenditures.

Departmental expenditures chargeable to budget appropriations during 1944 totalled \$59,832,447.27, an increase of \$524,483.29 over similar expenditures in 1943. The following table reflects a two-year comparison of expenditures in the various budget categories:—

	1943	1944
<i>Ordinary Maintenance:</i>		
City Departments	\$27,207,362.18	\$28,140,334.74
School Department	15,567,311.11	15,562,344.24
County Departments	3,513,107.74	3,440,646.96
	<hr/>	<hr/>
	\$46,287,781.03	\$47,143,325.94
<i>Welfare and Relief</i>	9,234,593.98	9,636,424.09
<i>W. P. A. Project Contributions</i>	221,229.31	13,570.89
<i>Snow Removal</i>	505,560.03	219,376.62
<i>Emergency Compensation Allotments</i>	2,840,771.65	2,701,116.25
<i>Civilian Defense Activities</i>	218,027.98	118,633.48
	<hr/>	<hr/>
	<u>\$59,307,963.98</u>	<u>\$59,832,447.27</u>



From the foregoing table, it is evident that the over-all increase in departmental budget expenditures was caused by increased maintenance requirements of city departments and an upward movement in disbursements for welfare and relief. Contributing to the over-all increase in city departmental maintenance were the following items:—increase in base pay of laborers and mechanics, additional election functions, increased contract costs in connection with the removal and disposal of waste, replacement of motor equipment in Fire and Police Departments, necessary plant and structural repairs, large number of retirements of older Fire and Police Department employees resulting in greater non-contributory pension costs, and new activities, such as the school survey, establishment of Veterans' Reception Center and the removal of unsafe buildings.

Disbursements for Old Age Assistance and Aid to Dependent Children in 1944 were roughly three-quarters of a million dollars in excess of similar disbursements in the previous year. This advance was due in the main to increased budget allowances resulting from legislation adopted in 1943 liberalizing benefits to recipients under these two relief categories. This over-all increase was offset in part by a reduction of roughly \$350,000.00 in disbursements for Dependent Aid and Soldiers' Relief. The reductions in these two categories resulted from lower case loads.

### Miscellaneous Items.

*Tax Collections.*—In 1944, collections of current real and personal property taxes represented 88.85 per cent of the tax levy. This represented an improvement of 1.37 per cent over 1943 collections and represents the highest percentage to be established in the past two decades.

*Water Service Operations.*—For the seventh consecutive year receipts of the Water Service in 1944 exceeded expenditures, the actual surplus from operations being \$1,350,224.10. This represents an increase of approximately \$240,000.00 from the 1943 surplus. An increase of \$186,000.00 in receipts from water rates and a reduction of \$105,000.00 in the Metropolitan District Water Assessment were offset by an increase of \$50,000.00 in Water Service Maintenance expenditures.

*Sumner Traffic Tunnel Operations.*—In 1944, expenditures for maintenance and debt requirements of the Traffic Tunnel exceeded receipts from tunnel tolls by \$218,179.12. This represents a reduction of \$98,000.00 from the deficit for the previous year. Income from tunnel tolls during 1944 was \$262,000.00 more than in the previous year but maintenance expenditures increased \$17,000.00 and interest and sinking fund requirements increased \$147,000.00.

### Conclusion.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the City, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected on the receipts of the City until collected.

Respectfully,

CHARLES J. FOX,  
City Auditor and Auditor of the County of Suffolk.



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**SECTION A**  
**CONSOLIDATED STATEMENTS**

**EXHIBIT A-1**  
**City of Boston and County of Suffolk**  
**CONSOLIDATED BALANCE SHEET — ALL FUNDS**  
**December 31, 1944**

ASSETS		Total
Cash on hand and in depositories . . . . .		\$15,337,355.11
Taxes Receivable . . . . .		14,068,043.47
Accounts Receivable . . . . .		11,334,785.41
Recoverable Expenditures . . . . .		2,172,620.44
Bonds Authorized and Unissued . . . . .		1,860,000.00
Assessments Apportioned but not due . . . . .		11,966.03
Investments . . . . .		86,126,803.81
Amount to be provided for Retirement of Debt . . . . .		104,041,487.04
<b>Total . . . . .</b>		<b><u><u>\$234,953,061.31</u></u></b>
LIABILITIES, RESERVES AND SURPLUS		
Temporary Loans . . . . .		\$8,500,000.00
Appropriation Balances . . . . .		2,325,409.11
Warrants Payable . . . . .		1,411,163.53
Debt due and unpaid . . . . .		154,650.00
Revenues available when collected . . . . .		11,345,330.47
Trust Funds . . . . .		68,429,820.31
Improvements authorized . . . . .		1,860,000.00
Bonds Payable . . . . .		122,455,450.00
Tax Title Loans Payable . . . . .		1,426,810.50
Reserves . . . . .		8,045,299.05
Surplus . . . . .		8,999,128.34
<b>Total . . . . .</b>		<b><u><u>\$234,953,061.31</u></u></b>

EXHIBIT A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
CONSOLIDATED BALANCE SHEET—ALL FUNDS  
DECEMBER 31, 1944

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$4,053,515.77	\$4,243,999.13	\$991,918.35	\$2,653,304.90	\$3,394,616.96
14,068,043.47				
1,852,498.49	8,492,307.17	335,337.13	628,431.07	26,211.55
1,954,441.32	218,179.12			
		1,860,000.00		
11,966.03				
	3,533.50		17,693,450.00	68,429,820.31
			104,041,487.04	
<u>\$21,940,465.08</u>	<u>\$12,958,018.92</u>	<u>\$3,187,255.48</u>	<u>\$125,016,673.01</u>	<u>\$71,850,648.82</u>
\$8,500,000.00				
497,211.10	\$590,461.07	\$991,918.35		\$245,818.59
	1,411,163.53			
	154,650.00			
1,864,464.52	8,490,886.20	335,337.13	\$628,431.07	26,211.55
		1,860,000.00		68,429,820.31
			122,455,450.00	
			1,426,810.50	
3,937,868.58	958,632.10			3,148,798.37
7,140,920.88	1,352,226.02		505,981.44	
<u>\$21,940,465.08</u>	<u>\$12,958,018.92</u>	<u>\$3,187,255.48</u>	<u>\$125,016,673.01</u>	<u>\$71,850,648.82</u>

**EXHIBIT A-2**  
**City of Boston and County of Suffolk**  
**CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT**  
**Fiscal Year Ended December 31, 1944**

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1944 . . . . .	\$10,103,535.18	\$4,164,786.44	\$533,321.95
<b>RECEIPTS AND TRANSFERS</b>			
Taxes . . . . .	56,523,849.15	31,809,151.30	15,218,866.38
Tax Titles and Possessions . . . . .	1,485,104.07		
Departmental Revenues — Regular . . . . .	10,048,973.21	8,770,553.99	1,261,352.30
Revenues Reserved for Special Objects . . . . .	5,002,326.82		
Distributions by Commonwealth . . . . .	10,707,324.32	10,558,512.98	148,811.34
Revenue Anticipation Loans . . . . .	32,500,000.00	32,500,000.00	
Municipal Relief Loan . . . . .	550,000.00	550,000.00	
Federal Grants . . . . .	3,995,776.44		
Sinking Fund Commission Payments . . . . .	5,393,522.41		
Rapid Transit Rentals . . . . .	2,536,481.02		
Trust Fund Income, etc. . . . .	1,042,175.06		
Revenue Departments . . . . .	7,877,360.07		
Loans for Permanent Improvements . . . . .	1,750,000.00		
Total Receipts . . . . .	\$139,412,892.57	\$84,188,218.27	\$16,633,751.02
Transfers and Adjustments . . . . .	3,001,628.21	239,705.00	
Total Receipts and Transfers . . . . .	\$142,414,520.78	\$84,427,923.27	\$16,629,030.02
Cash Funds Available for Payments in 1944 . . . . .	\$152,518,055.96	\$88,592,709.71	\$17,162,351.97
<b>PAYMENTS AND TRANSFERS</b>			
Departmental Operating Expenses . . . . .	\$59,832,447.27	\$43,198,695.84	\$16,633,751.43
Debt Redemption and Interest Payments . . . . .	15,764,772.54		
State Tax and Assessments . . . . .	2,584,543.00	2,584,543.00	
Metropolitan District Assessments . . . . .	725,018.59	482,784.45	
Boston Elevated Railway Rental Deficits . . . . .	101,348.84	101,348.84	
Boston Retirement System . . . . .	2,577,754.64	2,577,754.64	
Refunds . . . . .	2,800,502.76	2,800,502.76	
Sumner Traffic Tunnel Deficit . . . . .	315,573.88	315,573.88	
Payments from Special Reserved Accounts . . . . .	5,138,277.45		9,719.80
Revenue Departments . . . . .	3,334,663.48		
Metropolitan Water Assessment . . . . .	2,974,083.69		
Revenue Anticipation Loans . . . . .	33,000,000.00	33,000,000.00	
Tax Title Loans, Redemption of . . . . .	1,470,087.01		
Federal Grants . . . . .	4,004,108.10		
Rapid Transit Interest and Sinking Funds . . . . .	2,973,142.52		
Capital Outlays . . . . .	1,642,480.35		
Trust Fund Income, etc. . . . .	1,013,424.00		
Warrants Payable — 1943 . . . . .	1,269,380.17		
Total Payments . . . . .	\$141,521,608.29	\$85,061,203.41	\$16,643,471.23
Transfers and Adjustments . . . . .	1,460,814.68		
Total Payments and Transfers . . . . .	\$142,982,422.97	\$85,061,203.41	\$16,643,471.23
Cash Balances, December 31, 1944 . . . . .	\$9,535,632.99	\$3,531,506.30	\$518,880.74

EXHIBIT A-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT  
FISCAL YEAR ENDED DECEMBER 31, 1944

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
	Maintenance	Debt and Interest Requirements		
\$2,780.13	\$3,510,439.51	\$814,746.86	\$860,011.61	\$217,448.68
9,495,831.47		1,485,104.07		
17,066.92				
4,425.53	4,910,087.35	63,426.85	24,387.09	
	3,995,776.44			
5,393,522.41		2,536,481.02		
	4,766,969.72	3,110,390.35	1,750,000.00	1,042,175.06
\$14,910,846.33	\$13,672,833.51	\$7,195,402.29	\$1,774,387.09	\$1,042,175.06
1,110,823.21	* 1,651,100.00			
\$16,021,669.54	\$15,323,933.51	\$7,195,402.29	\$1,774,387.09	\$1,042,175.06
\$16,024,449.67	\$18,834,373.02	\$8,010,149.15	\$2,634,398.70	\$1,259,623.74
\$15,764,772.54				
242,234.14				
1,296.80	\$5,048,889.86	\$78,370.99		
	2,172,015.73	1,162,647.75		
	1,026,326.71	1,947,756.98		
		1,470,087.01		
	4,004,108.10	2,973,142.52	\$1,642,480.35	\$1,013,424.00
	1,269,380.17			
\$16,008,303.48	\$13,520,720.57	\$7,632,005.25	\$1,642,480.35	\$1,013,424.00
13,017.46	1,445,427.71	2,369.51		
\$16,021,320.94	\$14,966,148.28	\$7,634,374.76	\$1,642,480.35	\$1,013,424.00
\$3,128.73	\$3,868,224.74	\$375,774.39	\$991,918.35	\$246,199.74

\* Includes \$1,411,163.53 Warrants Payable and \$129,650.00 Debt drawn for and unpaid.



**SCHEDULE A-1**  
**City of Boston and County of Suffolk**  
**DETAIL OF CASH BALANCES IN TREASURY**  
**December 31, 1944**

**General Revenue Funds:**

City Budget		\$410,305.44	
County Budget		42,209.44	
Miscellaneous:			
Boston Elevated Deficits	\$2,357,315.99		
Special Overlay Reserve (Chapter 225, Acts of 1941)	102,125.66		
Legal Expenses, Boston Elevated (Chapter 89, Acts of 1941)	48,287.10		
			2,507,728.75
Free Cash:			
Temporary Loans Outstanding December 31, 1944	\$8,500,000.00		
Cumulative Cash Deficit, December 31, 1944	7,928,737.33		
			571,262.67
			<u>\$3,531,506.30</u>
School Budget	\$41,567.49		
Schools — Unexpended appropriation balances	356,424.75		
	\$397,992.24		
Add — Excess in Actual over Estimated Revenue	120,888.50		
			518,880.74
City Debt Requirements, Interest	\$899.33		
City Loans, Redemption of	2,229.40		
			<u>3,128.73</u>
			<u>\$4,053,515.77</u>
Total General Revenue Funds Cash (Exhibit A-1)			

**Special Revenue Funds:**

Income Departments:			
Water Service	\$1,350,224.10		
Water Service, Sales of Property	9,200.00		
Water Service, Deposit Account	4,739.00		
House of Correction, Industries	10,002.68		
Board of Real Estate Commissioners	2,001.92		
Sumner Traffic Tunnel — Excess Primary Sinking Fund Requirement	136,627.61		
	\$1,512,795.31		
Less: Advance Sumner Traffic Tunnel Deficit	218,179.12		
			1,294,616.19
Rapid Transit Interest and Sinking Fund Account			375,774.39

**Federal Grants:**

Aid to Dependent Children — Administrative Expenses	\$3,739.23		
Old Age Assistance — Administrative Expenses	4,119.21		
Health Department:			
Health Education No. 4	\$1,154.10		
Social Disease Control No. 4	1,586.16		
			<u>2,740.26</u>

SCHEDULE A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
DETAIL OF CASH BALANCES IN TREASURY  
DECEMBER 31, 1944

School Committee:		
War Production Program No. 1 . . . . .	\$10,077.92	
Hospital Department:		
Cadet Nursing Program . . . . .	45,276.73	
		\$65,953.35
Miscellaneous:		
City Hospital, Unclaimed Money . . . . .	\$489.05	
Collecting Department, Suspense Account . . . . .	849.85	
Debt Drawn for and Unpaid . . . . .	154,650.00	
Duplicates and Overpayments . . . . .	49,859.91	
Interest Tailings . . . . .	2,066.25	
Park Department, Suspense Account . . . . .	4,653.71	
Pay Roll Tailings Account . . . . .	46,289.32	
Protested Assessments . . . . .	840.39	
Sales of City Property — General . . . . .	81,907.33	
Street Openings Account . . . . .	11,047.93	
Tellers' Adjustment Account . . . . .	620.22	
Unclaimed Money . . . . .	750.58	
Sales of City Property — Schools . . . . .	2,809.00	
Municipal Advertising . . . . .	618.42	
Payroll Deductions for Purchase of War Bonds . . . . .	158,527.33	
Unliquidated Reserves — 1944 and Prior . . . . .	108,719.25	
Withholding Tax Deductions . . . . .	465,710.63	
Typewriter Replacement Reserve . . . . .	8.88	
Special Guarantee Deposit Account . . . . .	500.00	
Foreclosed Real Estate, Emergency Reconstruction . . . . .	1,484.62	
Equipment Replacement Reserve . . . . .	4,089.00	
Warrants Payable . . . . .	1,411,163.53	
		2,507,655.20
Total Special Revenue Funds Cash (Exhibit A-1) . . . . .		\$4,243,999.13
Capital Improvement Funds:		
Regular Outlays:		
Automatic Traffic Control Signals in various sections of the city . . . . .	\$38,193.13	
New Fire Stations and Additions to and Improvement of Existing Fire Stations . . . . .	18,387.18	
Park Department:		
Park and Playgrounds, Improvements, etc. . . . .	6,293.86	
Playgrounds, Establishment and Extension of . . . . .	4,962.40	
Public Buildings Department:		
Gymnasium, South Boston, Establishment of . . . . .	42,583.50	
Public Works Department:		
Bridges, Construction of . . . . .	44,409.20	
Public Ways, Construction of . . . . .	427,013.87	
Sewerage Works . . . . .	52,951.19	
Street Laying-Out Department:		
Highways, Making of . . . . .	79,667.87	

SCHEDULE A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
DETAIL OF CASH BALANCES IN TREASURY  
DECEMBER 31, 1944

Transit Department:		
Arlington Station . . . . .	\$1,782.80	
Boston Tunnel and Subway . . . . .	5,003.89	
Boylston Street Subway . . . . .	1,111.92	
Boylston Street Subway — Chapter 394, Acts of 1930 . . . . .	26,890.98	
Cambridge Connection . . . . .	5,511.17	
Dorchester Rapid Transit . . . . .	15,505.00	
Dorchester Tunnel . . . . .	16,997.15	
East Boston Tunnel Alterations . . . . .	2,557.45	
East Boston Tunnel Alterations, Acts of 1924 . . . . .	1,543.15	
East Boston Tunnel Extension . . . . .	4,227.95	
Huntington Avenue Subway — Acts of 1937 and 1938 . . . . .	126,840.19	
Hyde Park Street Railway . . . . .	534.19	
Traffic Tunnel . . . . .	63,181.06	
Tremont Street Subway Alterations, Acts of 1924 . . . . .	5,769.25	
Total Capital Improvements Funds Cash (Exhibit A-1) . . . . .		\$991,918.35
Sinking Funds:		
City Debt . . . . .	\$78,658.78	
Rapid Transit Debt . . . . .	2,006,680.40	
Traffic Tunnel Debt . . . . .	461,984.28	
Moneys for Reduction of Debt . . . . .	105,981.44	
Total Sinking Funds Cash (Exhibit A-1) . . . . .		2,653,304.90
Trust Funds:		
Appropriation Balances . . . . .	\$245,818.59	
Balances held for Investment . . . . .	236,762.84	
Daniel Preston Lot Claim . . . . .	381.15	
		\$482,962.58
Boston Retirement Board . . . . .	2,823,357.80	
Teachers' Retirement Fund . . . . .	49,380.76	
Permanent School Pension Fund . . . . .	10,146.82	
Franklin Fund . . . . .	28,769.00	
Total Trust Funds Cash (Exhibit A-1) . . . . .		3,394,616.96
Total Cash Balance (Exhibit A-1) . . . . .		\$15,337,355.11
Total Cash Balance (as above) . . . . .		\$15,337,355.11
Less: Sinking Funds . . . . .		\$2,653,304.90
Trust Funds in Treasurer's Custody . . . . .	3,148,417.22	
		5,801,722.12
Operating Cash Balance (Exhibit A-2) . . . . .		\$9,535,632.99

**SECTION B**  
**GENERAL REVENUE FUNDS**

EXHIBIT B-1  
City of Boston and County of Suffolk  
BALANCE SHEET — GENERAL REVENUE FUNDS  
December 31, 1944

ASSETS		
Cash in Treasury		\$4,053,515.77
Accounts Receivable:		
Taxes:		
Levies of 1936 and Prior	\$253,411.63	
Levy of 1937	402,637.23	
Levy of 1938	334,813.73	
Levy of 1939	1,353,965.76	
Levy of 1940	1,276,963.11	
Levy of 1941	1,255,058.77	
Levy of 1942	1,341,648.51	
Levy of 1943	1,736,620.35	
Levy of 1944	6,112,819.43	
		<u>14,067,938.52</u>
Street Watering Taxes		104.95
Motor Vehicle Excise Taxes:		
Levies of 1943 and Prior	\$1,321,065.13	
Levy of 1944	69,668.76	
		<u>1,390,733.89</u>
Foreign Ships Excise Tax		83.34
Special Assessments:		
Moth Taxes:		
Levies of 1943 and Prior	\$513.57	
Levy of 1944	479.00	
		<u>992.57</u>
Added to Taxes:		
Sidewalk 1944 and Prior		3,125.04
Unapportioned:		
Sidewalk 1944 and Prior		5,991.51
Assessments Apportioned but not due:		
Sidewalk		11,966.03
Departmental Commitments:		
City	\$420,973.01	
County	3,094.72	
Public Service Enterprises	27,504.41	
		<u>451,572.14</u>
Assessors' Abatements in Excess of Overlay Accounts:		
Levy of 1938	\$16,122.34	
Levy of 1939	120,880.88	
Levy of 1940	330,985.10	
Levy of 1941	430,143.71	
Levy of 1942	458,076.60	
Levy of 1943	598,232.69	
		<u>1,934,441.32</u>
Total		<u><u>\$21,940,465.08</u></u>

EXHIBIT B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
BALANCE SHEET—GENERAL REVENUE FUNDS  
DECEMBER 31, 1944

LIABILITIES AND RESERVES	
Temporary Loans:	
In Anticipation of Revenue . . . . .	\$8,500,000.00
Appropriation Balances:	
City Budget . . . . .	\$410,305.44
County Budget . . . . .	42,209.44
School Budget . . . . .	41,567.49
Debt Requirements . . . . .	3,128.73
	<u>497,211.10</u>
Reserved Accounts:	
Taxes — To be refunded . . . . .	\$335,276.86
Boston Elevated Deficits . . . . .	2,357,315.99
Legal Expenses, Boston Elevated (Chapter 89, Acts of 1941) . . . . .	48,287.10
	<u>2,740,879.95</u>
Overlays Reserved for abatements:	
Levies of 1930 and Prior . . . . .	\$20,601.33
Levy of 1944 . . . . .	1,074,261.64
	<u>1,094,862.97</u>
Special Overlay Reserve — Chapter 225, Acts of 1941 . . . . .	102,125.66
Revenue available when collected:	
Motor Vehicle Excise Tax . . . . .	\$1,390,733.89
Special Assessments . . . . .	22,075.15
Departmental Commitments . . . . .	451,572.14
Foreign Ships Excise Tax . . . . .	83.34
	<u>1,864,464.52</u>
Surplus Receipts (Available for appropriation):	
School Committee . . . . .	477,313.25
Surplus Revenue (See Schedule B-5) . . . . .	6,663,607.63
	<u>7,140,920.88</u>
Total . . . . .	<u><u>\$21,940,465.08</u></u>

**EXHIBIT B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Estimated Revenues and Expenditures Compared with Actual**  
**Fiscal Year Ended December 31, 1944**

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts	
<b>DEPARTMENTAL REVENUES:</b>			
City Departments — Actual Receipts.....		\$8,160,297.80	
Less:— Revenues Credited to Appropriations.....		\$531.64	
Accrued Interest and Rapid Transit Rentals Credited to Appropriations.....		11,966.25	
Refunds.....		32,391.67	
		44,889.56	
County Departments — Actual Receipts.....	\$8,670,266.65		\$8,115,408.24
Less:— Refunds.....		\$353,718.81	
		1,478.01	
Reimbursement from State:	360,000.00		352,240.80
Port Authority.....	13,688.49		14,013.38
Court House Maintenance.....	100,000.00		—
Boxing Commission.....	—		1,568.02
	\$9,143,955.14		\$8,483,230.44
<b>SCHOOL SURPLUS AND RECEIPTS:</b>			
Actual Receipts.....		\$1,224,352.30	
School Surplus, January 1, 1944.....		508,555.31	
Less: "Damages by Dogs," etc.....		\$1,732,907.61	
Surplus Receipts to 1945.....		\$9,719.80	
		120,888.50	
	1,602,299.31	130,608.30	1,602,299.31
<b>POLL TAXES:</b>			
Collections on 1944 Assessments.....		\$175,968.00	
Collections on Prior Years' Assessments.....		30,980.00	
	507,348.00		306,948.00
CORPORATION TAX.....	2,679,222.56		3,491,686.92
INCOME TAX.....	3,745,384.97		4,237,551.97
SUMNER TRAFFIC TUNNEL REIMBURSEMENT.....	100,000.00		100,000.00
TAX TITLE INTEREST REFUND.....	28,361.22		28,361.22
REIMBURSEMENT IN LIEU OF TAXES.....	65,507.04		65,172.85
MEAL TAX (Old Age Assistance).....	127,693.33		226,049.69
<b>MOTOR VEHICLE EXCISE TAXES:</b>			
Collections on 1944 Assessments.....		\$68,863.58	
Collections on Prior Years' Assessments.....		364,898.61	
Less:— Refunds.....		\$433,762.19	
		1,183.30	
	400,000.00		432,628.89
PROPERTY TAXES ASSESSED IN 1944.....	55,845,548.27		51,573,241.15
<b>PROPERTY TAXES ASSESSED IN PRIOR YEARS:</b>			
Collections on Prior Years' Assessments.....		\$4,296,564.48	
Less:— Refunds.....		2,765,499.78	
	—		1,531,064.70
OVERLAY FUNDING LOAN CREDITS.....	—		313,537.76
FOREIGN SHIPS, EXCISE TAX.....	13,416.67		13,333.33
HIGHWAY FUND.....	1,295,347.74		1,295,347.74
OVERLAY DEFICITS APPROPRIATED.....	—		1,901,720.17
BOSTON ELEVATED DEFICIT CREDIT FROM STATE.....	94,066.70		94,066.70
BOYLSTON STREET SUBWAY DEFICIT CREDIT FROM STATE.....	761,863.85		761,863.85
<b>TRANSFER FROM OTHER FUNDS:</b>			
Installation of Federal Surplus Commodity Stamp Plan.....	239,705.00		239,705.00
MUNICIPAL RELIEF LOAN.....	550,000.00		550,000.00
Total.....	\$77,199,719.80		\$77,147,809.69
<b>Income and Credits Utilized in Tax Levy:</b>			
Actual Maintenance Receipts.....		\$77,199,719.80	
Excess of Estimated Receipts over Actual.....		77,147,809.69	
Total Tax Levy Appropriations and Warrants.....		\$77,199,719.80	\$51,910.11
Actual Expenditures.....		76,851,967.11	
Unexpended Balances.....			347,752.69
Operating Surplus — 1944.....			\$295,842.58



EXHIBIT B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
ESTIMATED REVENUES AND EXPENDITURES COMPARED WITH ACTUAL  
FISCAL YEAR ENDED DECEMBER 31, 1944

EXPENDITURES				
	Adjusted Tax Levy Estimate	Actual Payments		
<b>CITY MAINTENANCE:</b>				
Gross Expenditures.....			\$39,546,869.33	
Balances Credited to 1945 Appropriations.....			410,308.44	
Trust Fund Income Appropriated for Maintenance.....			\$39,957,174.77	
Balances Carried Forward from 1943.....		\$268,503.63		
Revenues Credited to Appropriations.....		552,794.91		
		531.64		
Actual Tax Levy Estimate.....	\$39,248,165.00		821,830.18	
Add:— Net Transfers to.....	128,036.20			
	\$39,376,201.20			\$39,135,344.59
<b>COUNTY MAINTENANCE:</b>				
Gross Expenditures.....			\$3,651,836.51	
Balances Credited to 1945 Appropriations.....			42,209.44	
Balances Carried Forward from 1943.....			\$3,694,035.95	
Actual Tax Levy Estimate.....	\$3,744,826.57		42,936.30	
Less:— Net Transfers from.....	854.89			
	3,743,971.68			3,651,099.65
<b>SCHOOL MAINTENANCE:</b>				
Gross Expenditures.....			\$16,633,751.43	
Balances Credited to 1945 Appropriations.....			41,567.49	
Unexpended Balances Available for 1945 Appropriations.....			356,424.75	
Balances Carried Forward from 1943.....			\$17,031,743.67	
Pension Revenue from State.....		\$24,766.64		
Permanent School Pensions Fund (Pensions to Teachers).....		148,811.34		
		37,000.00		
	16,821,165.69		210,577.98	16,821,165.69
<b>DEBT REQUIREMENTS:</b>				
Gross Expenditures — Tax Supported Debt.....			\$15,764,772.54	
Balances Credited to 1945 Appropriations.....			3,128.73	
Balances Carried Forward from 1943.....		\$2,780.13	\$15,767,901.27	
Revenue Credited to Appropriations.....		11,966.25		
Receipts from Sinking Fund Commission.....		5,399,522.41		
Transfer from Water Income.....		1,110,823.21		
Premium on Permanent Loans.....		2,229.40		
Actual Tax Levy Estimate.....	\$9,394,802.69		6,527,321.40	
Less:— Net Transfer from.....	140,198.77			
	9,254,603.92			9,240,579.87
<b>PENSION ACCUMULATION FUND:</b>				
Gross Expenditures.....			\$2,577,754.64	
Less:— Pension Revenue from State.....			242,830.64	
	2,334,924.00			2,334,924.00
<b>SUMNER TRAFFIC TUNNEL DEFICIT.....</b>	315,573.88			315,573.88
<b>STATE TAX AND ASSESSMENTS:</b>				
State Tax.....			\$2,542,573.00	
Miscellaneous Assessments.....			41,970.00	
Less:— Reserve for Over-Assessment — 1943.....			\$2,584,543.00	
	2,580,378.92		4,164.08	2,580,378.92
<b>METROPOLITAN DISTRICT ASSESSMENTS:</b>				
Actual Expenditures.....			\$725,018.59	
Add:— Reserve for Under-Assessment — 1943.....			31,641.06	
	756,659.65			756,659.65
<b>BOSTON ELEVATED RAILWAY DEFICITS:</b>				
Boylston Street Subway — Reserve for Under-Assessment — 1943.....	154.39			154.39
<b>HUNTINGTON AVENUE SUBWAY — Rental Deficit.....</b>	101,348.84			101,348.84
<b>OVERLAY DEFICITS APPROPRIATED.....</b>	1,901,720.17			1,901,720.17
<b>TRANSFERS TO OTHER FUNDS:</b>				
City Record, Publication of (Special).....	13,017.46			13,017.46
<b>Total.....</b>	<b>\$77,199,719.80</b>			<b>\$76,851,967.11</b>
<b>Accumulated Deficit, January 1, 1944.....</b>			\$8,224,579.91	
<b>Less:— Operating Surplus — 1944.....</b>			295,842.58	
<b>Accumulated Deficit, December 31, 1944.....</b>			\$7,928,737.33	

# **EXHIBIT B-3** **City of Boston and County of Suffolk**

## **GENERAL REVENUE FUNDS** **Summary of Appropriations, Expenditures and Balances** **Fiscal Year Ended December 31, 1944**

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
Art Department			\$470.00	
Assessing Department			318,234.94	
Auditing Department			89,886.43	
Boston Port Authority			31,378.00	
Boston Retirement Board			33,512.46	
Boston Traffic Commission			146,874.50	
Budget Department			17,983.00	
Building Department	\$4,240.71		207,720.16	
Board of Appeal			12,350.90	
Board of Examiners			5,861.60	
Unsafe Buildings, Securing, Removing, etc.			125,000.00	
Bureau of Americanization			25,885.00	
City Clerk Department			43,836.38	
City Council			98,420.00	
City Council Proceedings			11,250.00	
City Documents			12,500.00	
City Planning Board			31,030.00	
Collecting Department			122,080.02	
Election Department			308,294.10	
Finance Commission			50,000.00	
School System Survey			75,000.00	
Fire Department	121,743.00		4,343,900.70	
Electrical Inspection Division			89,444.92	
Health Department			917,815.22	
Health Unit Facilities, Dorchester District, Establishment of	6,921.62			
Hospital Department			3,590,650.00	
Sanatorium Division	1,373.64		682,793.00	
Institutions Department:				
Central Office			45,137.11	
Child Welfare Division			415,792.85	
Long Island Hospital			747,360.00	
Long Island Hospital, Special Improvements and Repairs,	35,798.54		20,000.00	
Steamer "Stephen J. O'Meara"			53,360.00	
Law Department			170,645.54	
Library Department	2,500.00		1,281,675.00	
Central Library Building Roof, Construction, etc.	13,905.22			
Licensing Board			59,526.00	
Mayor, Office Expenses			89,856.33	
Municipal Employment Bureau			30,802.00	
Park Department	24,674.95		972,034.00	
Head House, South Boston, Repairs, etc.	1,194.33			
Head House Pier, South Boston, Repairs, etc.	341.25			
South Boston District Headquarters, Establishment of	3,500.00			
Recreational Program, Development, Activities, etc.				
Cemetery Division			50,626.09	
Cemetery Division, Maintenance and Improvement of		\$60,000.00		
Common and Parks, Maintenance and Improvement of		208,503.63		
Police Department			6,305,985.00	
Public Buildings Department			487,911.00	
Market Division			17,596.83	
Old Fire House, Chestnut Hill Avenue, Brighton, Altera-				
tions and Additions	15,810.40			
Public Welfare Department:				
Central Office	43,768.20		7,242,607.00	\$550,000.00
Temporary Home			8,646.00	
Wayfarers' Lodge			11,142.00	
Public Works Department:				
Central Office			31,437.00	
Bridge Service			414,165.10	
Bridges, Construction of	1,109.71			
Bridges, Repairs, etc.	24,630.68		25,000.00	
Ferry Service			225,604.32	
Ferry Improvements, etc.	15,392.56		20,000.00	
Lighting Service			961,198.00	
Paving Service			934,256.00	
Public Ways, Construction of	4,906.18		148,748.62	

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
		\$470.00	\$415.55	\$49.99	\$465.54		\$4.46
	\$900.00	317,334.94	311,664.60	3,791.35	315,455.95		1,878.99
		89,886.43	87,989.98	518.48	88,508.46	\$25.00	1,352.97
	2,500.00	28,878.00	26,172.46	1,676.96	27,849.42		1,028.58
\$847.64		34,360.10	33,052.02	1,308.08	34,360.10		
	1,196.13	146,874.50	141,187.40	4,898.10	146,085.50		789.00
		16,786.87	16,447.67	169.25	16,616.92		169.95
17,245.92		229,206.79	227,724.18	1,071.21	228,795.39		411.40
	1,400.00	10,950.90	10,286.44	20	10,286.64		664.26
		5,861.60	5,829.14	1.56	5,830.70		30.90
	17,245.92	107,754.08	22,467.66	3,808.88	26,276.54	81,477.54	
		25,885.00	23,890.08	527.59	24,417.67		1,467.33
	1,000.00	42,836.38	41,528.49	385.55	41,914.04		922.34
4,900.00		103,320.00	101,753.07	1,242.00	102,995.07		324.93
2,300.00		13,309.33	12,069.31	770.51	12,839.82		469.51
3,355.31	240.67	15,855.31	11,386.03	4,469.28	15,855.31		
	2,500.00	28,530.00	25,602.48	1,756.35	27,358.83		1,171.17
	4,200.00	117,880.02	114,552.12	478.57	115,030.69		2,849.33
46,500.00		354,794.10	338,826.34	15,264.26	354,090.60		703.50
	4,000.00	46,000.00	42,379.68	113.51	42,493.19		3,506.81
		75,000.00	64,455.32		64,455.32	10,544.68	
38,607.37	870.00	4,503,381.07	4,382,997.12	42,959.43	4,425,956.55	46,171.62	31,252.90
		89,444.92	88,079.60	751.60	88,831.20		613.72
812.91		918,628.13	897,354.86	21,273.27	918,628.13		
		6,921.62	685.11		685.11	6,236.51	
		3,590,650.00	3,390,831.47	135,029.02	3,525,860.49	26,672.60	38,116.91
14,000.00		698,166.64	662,291.93	23,287.22	685,579.15	1,062.88	11,524.61
		45,137.11	43,721.94	396.97	44,118.91		1,018.20
		415,792.85	359,032.53	38,865.27	397,897.80		17,895.05
	5,210.00	742,150.00	675,171.62	28,647.51	703,819.13		38,330.87
		55,798.54	29,848.85		29,848.85	25,949.69	
5,210.00		58,570.00	51,847.61	6,097.21	57,944.82		625.18
		170,645.54	169,268.95	691.21	169,960.16		685.38
		1,284,175.00	1,257,046.18	23,600.33	1,280,646.51	2,500.00	1,028.49
		13,905.22	6,138.99		6,138.99	7,766.23	
2,000.00		61,526.00	59,389.13	523.38	59,912.51		1,613.49
11,649.51		101,505.84	93,965.32	7,318.74	101,284.06		221.78
		30,802.00	29,692.77	525.14	30,217.91		584.09
60,000.00		1,056,708.95	1,019,620.38	15,147.00	1,034,767.38	10,846.66	11,094.91
		1,194.33			1,194.33		
		341.25	341.25		341.25		
		3,500.00				3,500.00	
25,000.00		25,000.00	7,473.75	851.04	8,324.79	16,675.21	
520.00		51,146.09	49,700.06	1,024.99	50,725.05		421.04
		60,000.00	60,000.00		60,000.00		
		208,503.63	207,467.86	1,035.77	208,503.63		
	135,500.00	6,170,485.00	6,075,572.53	77,292.91	6,152,865.44		17,619.56
16,327.89		504,238.89	473,583.93	28,466.78	502,050.71		2,188.18
		17,596.83	17,138.34	226.96	17,365.30		231.53
10,000.00		25,810.40	23,281.38	127.28	23,408.66	2,401.74	
133,939.68	2,055.05	7,968,259.83	7,913,746.43	47,405.49	7,961,151.92		7,107.91
966.19		9,612.19	8,577.03	663.86	9,240.89		371.30
1,088.86		12,230.86	10,863.27	1,352.45	12,215.72		15.14
		31,437.00	30,414.64	201.19	30,615.83		821.17
5,651.02		419,816.12	411,822.47	7,015.03	418,837.50		978.62
		1,109.71				1,109.71	
3,900.00		53,530.68	43,641.16		43,641.16	9,889.52	
980.00	7,000.00	219,584.32	211,523.74	3,882.95	215,406.69		4,177.63
	4,680.00	30,712.56	27,076.95		27,076.95	3,635.61	
1,500.00		962,698.00	899,454.24	62,277.98	961,732.22		965.78
	18,377.06	915,878.94	900,137.92	11,217.45	911,355.37		4,523.57
		153,654.80	140,083.48		140,083.48	13,571.32	

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
Public Works Department — Continued.				
Sidewalks, Construction and Reconstruction of . . . . .	\$34.89		\$50,000.00	
Snow Removal . . . . .	21,219.89		250,000.00	
Sanitary Service . . . . .	15,043.00		2,921,270.25	
Sewer Service . . . . .			370,039.00	
Sewerage Works . . . . .	2,759.02			
Registry Department . . . . .			81,341.39	
Sinking Funds Department . . . . .			2,930.00	
Soldiers' Relief Department . . . . .			560,908.03	
Statistics Department . . . . .			10,553.00	
Street Laying-Out Department . . . . .			131,100.16	
Supply Department . . . . .			67,922.36	
Treasury Department . . . . .			92,408.63	
Weights and Measures Department . . . . .			46,609.06	
Special Items:				
Boston Veterans' Reception and Information Centre . . . . .			25,000.00	
Civilian Defense Activities . . . . .	144,988.19			
Civilian Defense Activities, Park Department . . . . .	10,264.44			
Contingent Fund . . . . .			275,000.00	
Conventions and Entertainment of Distinguished Guests, . . . . .			23,100.00	
Emergency Compensation Allotment . . . . .	20,143.04		1,450,000.00	
Public Celebrations . . . . .		\$531.64	51,700.00	
Reserve Fund . . . . .			125,000.00	
Work Relief Program . . . . .	16,531.45			
Totals — City Budget . . . . .	\$552,794.91	\$269,035.27	\$38,698,165.00	\$550,000.00

SCHOOL BUDGET

School Committee:				
Administration, Instructors, etc. . . . .			\$15,203,304.95	
Americanization . . . . .			17,913.00	
Vocational Guidance . . . . .			60,727.66	
Physical Education . . . . .			398,468.96	
School Physicians and Nurses . . . . .			228,263.60	
Extended Use of Public Schools . . . . .			91,321.83	
Pensions to Teachers . . . . .	\$6,966.12	\$185,811.34		
Department of School Buildings:				
Alterations, Repairs, Furniture and Fixtures . . . . .	8,673.81		804,125.00	
Land and Buildings for Schools . . . . .	9,126.71		17,040.69	
Totals — School Budget . . . . .	\$24,766.64	\$185,811.34	\$16,821,165.69	

COUNTY BUDGET

County Court House (Custodian) . . . . .	\$2,298.00		\$345,878.40	
County Buildings . . . . .			96,510.00	
Jail . . . . .			224,398.04	
Jail Improvements . . . . .	12,202.26		24,000.00	
Supreme Judicial Court . . . . .			53,885.96	
Superior Court:				
Civil Session, General Expenses . . . . .			372,644.20	
Civil Session, Clerk's Office . . . . .			191,971.04	
Criminal Session . . . . .			468,204.40	
Probate Court . . . . .			29,145.00	
Municipal Court, City of Boston . . . . .			502,231.91	
Municipal Court, Charlestown District . . . . .			33,321.25	
East Boston District Court . . . . .			29,574.49	
Municipal Courts:				
South Boston District . . . . .			33,527.77	
Dorchester District . . . . .			46,302.83	
Roxbury District . . . . .			122,936.67	
West Roxbury District . . . . .			44,574.50	
Brighton District . . . . .			24,536.75	
Boston Juvenile Court . . . . .			33,887.30	
District Court of Chelsea . . . . .			38,308.70	



EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
\$870.00		\$50,904.89	\$50,525.83		\$50,525.83	\$379.06	
		271,219.89	212,782.63	\$6,593.99	219,376.62	51,843.27	
171,758.73		3,108,071.98	3,068,257.68	25,202.64	3,093,460.32	14,400.00	\$211.66
	\$14,000.00	356,039.00	340,065.40	9,226.47	349,291.87		6,747.13
		2,759.02				2,759.02	
		81,341.39	72,476.56	4,019.94	76,496.50	4,500.00	344.89
		2,930.00	2,909.40	2.00	2,911.40		18.60
	135,800.00	425,108.03	418,697.77	1,488.28	420,186.05		4,921.98
		10,553.00	10,371.84	27.40	10,399.24		153.76
		131,100.16	129,689.92	544.78	130,234.70		\$65.46
	8,000.00	59,922.36	51,369.62	1,501.62	52,871.24		7,051.12
	1,200.00	91,208.63	87,829.92	2,507.68	90,337.60		871.03
		46,609.06	45,524.06	920.40	46,444.46		164.60
5,000.00		30,000.00	28,281.65	1,429.24	29,710.89		289.11
		144,988.19	103,614.23	4,754.81	108,369.04	36,619.15	
		10,264.44	10,264.44		10,264.44		
41,975.00		316,975.00	285,641.29	23,937.61	309,578.90		7,396.10
1,030.11		24,130.11	21,063.42	3,066.69	24,130.11		
	26,000.00	1,444,143.04	1,418,509.15	188.36	1,418,697.51	25,445.53	
20,000.00	1,030.11	71,201.53	66,829.79	4,328.01	71,157.80		43.73
	124,995.00	5.00					5.00
		16,531.45	13,207.54	195.35	13,402.89	3,128.56	
\$647,936.14	\$519,899.94	\$40,198,031.38	\$38,826,476.95	\$720,392.38	\$39,546,869.33	\$410,305.44	\$240,856.61
							Available for Appropriation in 1945
		\$15,203,304.95	\$14,586,985.37	\$358,606.52	\$14,945,591.89		\$257,713.06
		17,913.00	14,001.75	590.26	14,592.01		3,320.99
		60,727.66	57,726.65	13.23	57,739.88		2,987.78
		398,468.96	348,364.60	12,160.85	360,525.45		37,943.51
		228,263.60	215,058.46	2,213.50	217,271.96		10,991.64
		91,321.83	85,504.89	2,154.25	87,659.14		3,662.69
		192,777.46	181,920.43		181,920.43	\$10,857.03	
		812,798.81	692,768.17	66,259.12	759,027.29	21,583.75	32,187.77
		26,167.40	9,057.38	366.00	9,423.38	9,126.71	7,617.31
		\$17,031,743.67	\$16,191,387.70	\$442,363.73	\$16,633,751.43	\$41,567.49	\$356,424.75
		\$8,773.64	\$339,402.76	\$312,585.06	\$21,180.12	\$333,765.18	\$1,898.00
			96,510.00	88,104.67	3,904.45	92,009.12	145.00
			224,398.04	215,370.70	4,722.35	220,093.05	4,304.99
			36,202.26	15,940.68		15,940.68	
			53,885.96	50,128.20	48.38	50,176.58	3,709.38
		1,029.39	371,614.81	336,317.16	2,042.56	338,359.72	33,255.09
			191,971.04	187,501.56	1,264.66	188,766.22	3,204.82
			468,204.40	452,350.35	7,400.89	459,751.24	8,453.16
			29,145.00	24,897.10	3,767.04	28,664.14	480.86
		311.55	501,920.36	492,164.22	1,324.21	493,488.43	8,431.93
			33,321.25	32,139.36	197.87	32,337.23	984.02
			29,574.49	28,909.89	519.51	29,429.40	145.09
			33,527.77	32,634.63	200.62	32,835.25	692.52
			47,576.47	47,087.91	458.38	47,546.29	30.18
			122,936.67	116,461.42	891.85	117,353.27	5,583.40
			44,574.50	43,482.71	149.85	43,632.56	941.94
			24,536.75	23,109.97	295.69	23,405.66	1,131.09
			33,887.30	31,799.53	249.37	32,048.90	1,838.40
			38,308.70	36,505.94	408.84	36,914.78	83.50
\$1,273.64							1,310.42

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
Registry of Deeds . . . . .			\$186,965.38	
Index Commissioners . . . . .			23,450.15	
Insanity Cases . . . . .			36,110.00	
Medical Examiner Service:				
Northern Division . . . . .			25,265.31	
Southern Division . . . . .			17,603.74	
Associate Medical Examiner Service:				
Northern Division . . . . .			2,062.50	
Southern Division . . . . .			1,977.50	
Miscellaneous Expenses:				
Auditing Department . . . . .			14,824.41	
Budget Department . . . . .			5,721.12	
Collecting Department . . . . .			800.00	
Sheriff . . . . .			4,625.00	
Treasury Department . . . . .			5,625.00	
Granite Avenue Bridge . . . . .			7,859.17	
Social Law Library . . . . .			1,000.00	
Penal Institutions Department:				
Central Office . . . . .			36,630.93	
House of Correction . . . . .	\$272.51		391,363.79	
Eastern Avenue Wharf, Repairs, etc. . . . .	6,884.08			
Steamer "Michael J. Perkins" . . . . .	5,282.48		61,960.72	
Special Items:				
Contingent Fund . . . . .			1,942.64	
Emergency Compensation Allotment . . . . .			203,200.00	
Work Relief Program . . . . .	15,996.97			
Totals — County Budget . . . . .	<u>\$42,936.30</u>		<u>\$3,744,826.57</u>	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City . . . . .	\$2,369.51	\$5,399,522.41	\$7,242,269.87	
County . . . . .			135,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans . . . . .		33,000,000.00		
Payments to Sinking Fund Commission . . . . .			26,363.00	
Interest Payments:				
City . . . . .	410.62	11,966.25	1,945,843.57	
County . . . . .			45,326.25	
Totals — Debt Requirements . . . . .	<u>\$2,780.13</u>	<u>\$38,411,488.66</u>	<u>\$9,394,802.69</u>	
Pension Accumulation Fund . . . . .		<u>\$242,830.64</u>	<u>\$2,334,924.00</u>	
Summer Traffic Tunnel Deficit . . . . .			<u>\$315,573.88</u>	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments . . . . .	\$4,164.08*		\$2,580,378.92	
Metropolitan District Assessments . . . . .	31,641.06†		756,659.65	
Boston Elevated Railway Deficits . . . . .	2,357,315.99‡			
Legal Expenses, Boston Elevated Railway, Chapter 89, Acts of 1941 . . . . .	48,287.10†			
Boylston Street Subway Rental Deficit . . . . .	154.39†		154.39	
Totals — State Tax and Assessments . . . . .	<u>\$2,377,971.72</u>		<u>\$3,337,192.96</u>	

\* Overassessment.

† Underassessment.

‡ Boston Elevated Railway deficits appropriated and reserved.

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
		\$186,965.38	\$182,083.49	\$757.21	\$182,840.70		\$4,124.68
		23,450.15	23,068.71	78.00	23,146.71		303.44
		36,110.00	32,462.33	1,583.05	34,045.38		2,064.62
		25,265.31	24,145.38	427.69	24,573.07		692.24
		17,603.74	16,078.57	793.65	16,872.22		731.52
		2,062.50	1,796.72	118.62	1,915.34		147.16
\$175.00		2,152.50	1,764.62	310.80	2,075.42		77.08
		14,824.41	14,696.85	42.00	14,738.85		85.56
196.13	\$2.77	5,914.48	5,639.61	184.57	5,824.18		90.30
2.77		802.77	802.77		802.77		
		4,625.00	4,624.99		4,624.99		.01
		5,625.00	5,545.86		5,545.86		79.14
	1,051.02	6,808.15	6,662.82	55.80	6,718.62		89.53
		1,000.00	1,000.00		1,000.00		
1,855.73		38,486.66	36,250.26	108.14	36,358.40	1,800.00	328.26
	3,355.73	388,280.57	365,112.69	20,619.28	385,731.97	1,820.00	728.60
	2,500.00	4,384.08	4,007.19	4.50	4,011.69	372.39	
4,854.39		72,097.59	67,877.55	3,482.90	71,360.45		737.14
		1,942.64	1,942.64		1,942.64		
7,811.55		211,011.55	210,551.55	460.00	211,011.55		
		15,996.97	168.00		168.00	15,828.97	
\$16,169.21	\$17,024.10	\$3,786,907.98	\$3,573,773.66	\$78,052.85	\$3,651,826.51	\$42,209.44	\$92,872.03
\$1,113,052.61		\$13,757,214.40	\$13,743,500.00		\$13,743,500.00	\$2,229.40	\$11,485.00
		135,000.00	135,000.00		135,000.00		
		33,000,000.00	33,000,000.00		33,000,000.00		
		26,363.00	26,363.00		26,363.00		
	\$140,198.77	1,818,021.67	1,814,583.29		1,814,583.29	899.33	2,539.05
		45,326.25	45,326.25		45,326.25		
\$1,113,052.61	\$140,198.77	\$48,781,925.32	\$48,764,772.54		\$48,764,772.54	\$3,128.73	\$14,024.05
		\$2,577,754.64	\$2,577,754.64		\$2,577,754.64		
		\$315,573.88	\$315,573.88		\$315,573.88		
		\$2,584,543.00	\$2,584,543.00		\$2,584,543.00		
		725,018.59	725,018.59		725,018.59		
		2,557,315.99				\$2,357,315.99†	
		48,287.10				48,287.10†	
		\$5,715,164.68	\$3,309,561.59		\$3,309,561.59	\$2,405,603.09	

† Boston Elevated Railway deficits appropriated and reserved.



EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
REFUNDS				
City Activities . . . . .		\$32,391.67		
County Activities . . . . .		1,478.01		
Taxes . . . . .		2,766,633.08		
Totals — Refunds . . . . .		<u>\$2,800,502.76</u>		
Huntington Avenue Subway, Rental Deficit . . . . .				<u>\$101,348.84</u>
MISCELLANEOUS				
Damages by Dogs, etc. . . . .				
Premiums on Permanent Loans . . . . .		\$3,526.20		
Special Overlay Deficit Reserve . . . . .	\$415,663.42			
Overlay Deficits, 1938, 1939, 1940, and 1941 . . . . .			\$1,901,720.17	
Totals — Miscellaneous . . . . .	<u>\$415,663.42</u>	<u>\$3,526.20</u>	<u>\$1,901,720.17</u>	

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
		\$32,391.67	\$32,385.37	\$6.30	\$32,391.67		
		1,478.01	1,476.99	1.02	1,478.01		
		2,766,633.08	2,766,633.08		2,766,633.08		
		<u>\$2,800,502.76</u>	<u>\$2,800,495.44</u>	<u>\$7.32</u>	<u>\$2,800,502.76</u>		
		<u>\$101,348.84</u>	<u>\$101,348.84</u>		<u>\$101,348.84</u>		
\$9,719.80		\$9,719.80	\$7,469.80	\$2,250.00	\$9,719.80		
	\$2,229.40	1,296.80	713.15	583.65	1,296.80		
	313,537.76					\$102,125.66	
	1,901,720.17						
<u>\$9,719.80</u>	<u>\$2,217,487.33</u>	<u>\$11,016.60</u>	<u>\$8,182.95</u>	<u>\$2,833.65</u>	<u>\$11,016.60</u>	<u>\$102,125.66</u>	

**SCHEDULE B-1**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Summary of Receipts**  
**Fiscal Year Ended December 31, 1944**

**TAXES:***Current Year's Levy:*

Real Property . . . . .	\$46,875,088.71
Personal Property . . . . .	4,698,152.44
Motor Vehicle Excise . . . . .	364,791.81
Poll . . . . .	175,968.00
Excise Tax, Foreign Ships . . . . .	13,333.33
Reimbursements by State for loss of taxes:	
Land for public institutions . . . . .	53,050.83
Land for water purposes . . . . .	12,122.02
Housing Projects, service charges in lieu of taxes . . . . .	276,263.75

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 \$52,468,770.89
*Prior Years' Levies:*

Real Property . . . . .	\$3,993,018.97
Personal Property . . . . .	303,545.51
Motor Vehicle Excise . . . . .	68,970.38
Poll . . . . .	30,980.00

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 4,396,514.86
*Interest and Penalties on Delinquent Taxes:*

Real and Personal Property . . . . .	\$142,194.87
Tax Titles . . . . .	107,959.90
Motor Vehicle Excise . . . . .	11,229.25

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 261,384.02

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 Total Taxes, Interest and Penalties

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 \$57,126,669.77
**LICENSES AND PERMITS:***Use of Streets:*

Street Laying-Out Department . . . . .	\$88,630.84
Boston Traffic Commission . . . . .	10,224.00
Paving Service . . . . .	10,108.27
Sewer Service . . . . .	1,153.08

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 \$110,116.19
*Business Licenses and Permits:*

Alcoholic Beverages . . . . .	\$1,474,830.00
Health:	
Licensing Board . . . . .	31,101.00
Health Department . . . . .	16,782.00

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 \$47,883.00
*Police and Protective:*

Police Department . . . . .	35,447.80
Peddlers' Licenses issued by State . . . . .	11,650.00
Health Department . . . . .	4,076.00
Peddlers' Licenses — County of Suffolk . . . . .	1,026.00
Street Laying-Out Department . . . . .	1,503.00
City Clerk . . . . .	34.00

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 \$53,736.80
*Amusements:*

Mayor's Office . . . . .	89,764.00
Mayor's Office—State Share, Sunday Licenses, . . . . .	30,882.00
Licensing Board . . . . .	6,320.00
City Clerk . . . . .	2,500.00

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 \$129,466.00
*Professional and Occupational:*

Board of Examiners . . . . .	5,586.00
Licensing Board . . . . .	2,978.00
Police . . . . .	904.00

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 \$9,468.00

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 1,715,383.80

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1944

*Non-Business Licenses and Permits:*

Animal:		
School Department . . . . .	\$31,723.00	
Marriage:		
Registry Department . . . . .	4,243.00	
Building Structure and Equipment:		
Building Department . . . . .	32,789.75	
Wire Division . . . . .	32,426.12	
Street Laying-Out Department . . . . .	1,560.00	
	\$66,775.87	
All Other:		
Fire Department . . . . .	59,814.00	
Police Department . . . . .	1,558.50	
	\$61,372.50	
		\$164,114.37
Total Licenses and Permits . . . . .		\$1,989,614.36

FINES, FORFEITS AND PENALTIES:

*Fines:*

Municipal Court, Criminal Session . . . . .	\$61,445.20	
Roxbury District Court . . . . .	28,401.12	
Superior Court, Criminal Session . . . . .	26,626.82	
South Boston District Court . . . . .	20,371.63	
Charlestown District Court . . . . .	20,399.91	
Dorchester District Court . . . . .	8,747.77	
West Roxbury District Court . . . . .	11,920.91	
East Boston District Court . . . . .	20,966.19	
Chelsea District Court . . . . .	4,367.55	
Brighton District Court . . . . .	7,452.67	
Boston Juvenile Court . . . . .	216.90	
		\$210,916.67

*Forfeited Recognizances:*

Superior Court, Criminal Session . . . . .	\$500.00	
Municipal Court, Criminal Session . . . . .	1,765.75	
Roxbury District Court . . . . .	1,289.00	
Chelsea District Court . . . . .	150.00	
Charlestown District Court . . . . .	75.00	
Dorchester District Court . . . . .	25.00	
		3,804.75

Total Fines, Forfeits and Penalties . . . . .	214,721.42
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REVENUES FROM USE OF PROPERTY AND MONEY:

*Rents and Concessions:*

Canal Street Land . . . . .	\$6,571.51	
Public Buildings Department . . . . .	17,402.00	
Hyde Park Street Railway . . . . .	11,066.92	
Street Laying-Out Department . . . . .	1,041.71	
		\$36,082.14

*Interest and Premiums:*

Refund of Tax Title Interest from State . . . . .	\$28,361.22	
Premiums on Permanent Loans . . . . .	3,526.20	
Accrued Interest on Loans Negotiated . . . . .	899.33	
Premiums on Temporary Loans . . . . .	506.00	
		33,292.75

Total Revenues from Use of Property and Money	69,374.89
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SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1944

## REVENUES FROM OTHER AGENCIES:

*Proportionally Shared State Taxes:*

Personal Income Taxes . . . . .	\$4,237,551.97	
Corporation Taxes . . . . .	3,491,686.92	
	<hr/>	\$7,729,238.89

*State Grants in Aid:*

For Highways . . . . .	\$1,295,347.74	
For Charities and Relief:		
Public Welfare Department . . . . .	4,173,086.60	
Soldiers' Relief Department . . . . .	163,609.30	
	<hr/>	\$4,336,695.90

## For School Purposes:

School Department . . . . .	638,049.21	
Pensions to Teachers . . . . .	391,641.98	
	<hr/>	\$1,029,691.19

## For Public Health:

Boston Sanatorium . . . . .	114,482.12	
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## All Other:

Summer Traffic Tunnel . . . . .	100,000.00	
Boston Port Authority . . . . .	14,013.38	
Meal Tax . . . . .	226,049.69	
Public Buildings Department . . . . .	20,000.00	
Boxing Commission . . . . .	1,568.02	
	<hr/>	\$361,631.09

7,137,848.04

*Grants from Federal Government:*

## For School Purposes:

School Department . . . . .	134,255.28	
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*Revenue from Private Sources:*

## Donations:

School Department . . . . .	\$553.00	
Public Celebrations . . . . .	531.64	
	<hr/>	1,084.64

## Unclaimed Money and Property:

Police Department . . . . .	3,351.88	
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*Reimbursements:*

Boston Elevated Operating Deficit . . . . .	94,066.70	
Kenmore Square Rental Deficit . . . . .	761,863.85	
	<hr/>	\$855,930.55

Total Revenue from Other Agencies . . .

\$15,861,709.28

## SERVICE CHARGES FOR CURRENT SERVICES:

*General Government:*

## Recording of Legal Instruments:

Registry of Deeds . . . . .	\$71,024.00	
City Clerk Department . . . . .	16,365.10	
Land Court . . . . .	7,797.75	
	<hr/>	\$95,186.85

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1944

Court Costs, Fees and Charges:	
Municipal Civil Court . . . . .	\$17,793.90
Superior Civil Court . . . . .	21,914.85
Supreme Judicial Court . . . . .	1,009.60
Superior Criminal Court . . . . .	192.00
	<hr/>
	\$40,910.35
All Other:	
Contingent Fund . . . . .	13,272.88
Insanity Cases . . . . .	4,532.85
City Clerk Department . . . . .	1,500.93
Public Buildings Department . . . . .	426.89
Dorchester District Court . . . . .	566.75
Election Department . . . . .	1,118.05
Municipal Court — Criminal Session . . . . .	90.00
Brighton District Court . . . . .	654.84
Public Works — Central Office . . . . .	962.00
Suffolk County Court House . . . . .	310.08
Treasury Department . . . . .	433.74
Supply Department . . . . .	81.93
Registry of Deeds . . . . .	149.32
Licensing Board . . . . .	83.15
Auditing Department . . . . .	146.52
Boston Port Authority . . . . .	28.24
Probate Court . . . . .	13.25
Chelsea District Court . . . . .	4.64
Assessing Department . . . . .	1.00
Street Laying-Out Department . . . . .	200.00
Collecting Department . . . . .	4,765.74
Building Department . . . . .	1,440.00
Board of Zoning Adjustment . . . . .	25.00
Health Department . . . . .	498.86
Institutions — Central Office . . . . .	17.94
	<hr/>
	\$31,324.60
	<hr/>
	\$167,421.80
<i>Safety:</i>	
Weights and Measures Department . . . . .	\$19,701.60
Police Department . . . . .	14,376.87
Fire Department . . . . .	4,079.26
Board of Appeal . . . . .	2,300.00
	<hr/>
	40,457.73
<i>Highways:</i>	
Bridge Service . . . . .	\$45,047.92
Paving Service . . . . .	3,284.41
Ferry Service . . . . .	10,147.96
Sidewalk Assessments . . . . .	4,883.91
Lighting Service . . . . .	240.00
Boston Traffic Commission . . . . .	795.58
	<hr/>
	64,399.78
<i>Sanitation:</i>	
Sewer Service . . . . .	\$19,916.42
Sanitary Service . . . . .	13,360.72
	<hr/>
	33,277.14
<i>Health:</i>	
Registry Department . . . . .	\$47,298.01
Health Department . . . . .	6.00
	<hr/>
	47,304.01

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1944

*Hospitals:*

## Hospital Fees:

Hospital Department . . . . .	\$470,642.38
Health Department . . . . .	3,292.47
Sanatorium Division . . . . .	108.00

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\$474,042.85

## All Other:

Hospital Department . . . . .	47,759.10
Sanatorium Division . . . . .	3,427.81

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\$51,186.91

525,229.76

*Charities:*

Public Welfare Department . . . . .	\$162,255.05
Child Welfare Division . . . . .	28,112.45
Long Island Hospital . . . . .	12,706.38

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203,073.88

*Correction:*

House of Correction . . . . .	\$9,026.77
Jail . . . . .	1,414.45

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10,441.22

*Schools:*

School Department . . . . .	\$418,211.75
Department of School Buildings . . . . .	1,560.06

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419,771.81

*Libraries*

24,590.94

*Recreation:*

## Admission and Use Fees:

Park Department . . . . .	\$36,889.85
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## Golf Fees:

Park Department . . . . .	15,686.50
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## All Other:

Park Department . . . . .	3,530.00
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56,106.35

*Miscellaneous:*

Markets . . . . .	\$90,438.27
Conscience Fund . . . . .	614.25
General Revenue Discounts:	
City Departments . . . . .	26,375.58
County Departments . . . . .	1,476.34

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118,904.44

Total Service Charges for Current Services .

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\$1,710,978.86

## LOANS:

*Current Expense:*

Welfare and Relief . . . . .	\$550,000.00
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*Tax and Revenue Anticipation:*

Temporary . . . . .	\$32,500,000.00
Total Loans . . . . .	<hr/>

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\$33,050,000.00



## SCHEDULE B-1

## CITY OF BOSTON AND COUNTY OF SUFFOLK

## GENERAL REVENUE FUNDS

## SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1944

## CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

*Contributions from Active Funds for Debt Redemption:*

Sinking Fund Commission . . . . .	\$5,393,522.41	
Boston Tunnel and Subway Serial Requirement . . . . .	6,000.00	
Water Service Surplus . . . . .	1,110,823.21	
	<hr/>	\$6,510,345.62

*Trust Fund Income Appropriated for Maintenance:*

Parkman Fund . . . . .	\$208,503.63	
Cemetery Fund . . . . .	60,000.00	
Permanent School Pension Fund . . . . .	37,000.00	
	<hr/>	305,503.63

*Transfers from Special Revenue Funds:*

Surplus Commodity Stamp Plan . . . . .		239,705.00
		<hr/>

Total Contributions and Transfers from Other Funds,	\$7,055,554.25
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Total General Revenue Receipts . . . . .	<u>\$117,078,622.83</u>
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## RECAPITULATION

Taxes, Interest and Penalties . . . . .	\$57,126,669.77
Licenses and Permits . . . . .	1,989,614.36
Fines, Forfeits and Penalties . . . . .	214,721.42
Revenues from Use of Property and Money . . . . .	69,374.89
Revenues from Other Agencies . . . . .	15,861,709.28
Service Charges for Current Services . . . . .	1,710,978.86
Loans . . . . .	33,050,000.00
Contributions and Transfers from Other Funds . . . . .	7,055,554.25
	<hr/>
	<u>\$117,078,622.83</u>

# SCHEDULE B-2

## City of Boston and County of Suffolk

### GENERAL REVENUE FUNDS

#### Summary of Expenditures

#### Fiscal Year Ended December 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
<b>CITY BUDGET</b>			
Art Department . . . . .	\$465.54	\$400.00	\$57.59
Assessing Department . . . . .	315,455.95	297,920.11	3,586.51
Auditing Department . . . . .	88,508.46	85,639.90	725.97
Boston Port Authority . . . . .	27,849.42	9,816.66	9,104.00
Boston Retirement Board . . . . .	34,360.10	24,228.40	9,116.43
Boston Traffic Commission . . . . .	146,085.50	107,186.38	17,865.19
Budget Department . . . . .	16,616.92	16,196.48	217.31
Building Department . . . . .	228,795.39	217,186.68	8,228.09
Board of Appeal . . . . .	10,286.64	9,690.00	421.04
Board of Examiners . . . . .	5,830.70	5,429.50	11.60
Unsafe Buildings, Securing, Removing, etc. . . . .	26,276.54		26,276.54
Bureau of Americanization . . . . .	24,417.67	22,042.49	1,916.12
City Clerk Department . . . . .	41,914.04	40,424.57	455.45
City Council . . . . .	102,995.07	80,696.89	14,575.62
City Council Proceedings . . . . .	12,839.82		12,839.82
City Documents . . . . .	15,855.31		15,855.31
City Planning Board . . . . .	27,358.83	22,996.74	3,763.61
Collecting Department . . . . .	115,030.69	82,715.58	6,344.18
Election Department . . . . .	354,090.60	263,657.52	71,135.98
Finance Commission . . . . .	42,493.19	36,025.36	5,695.30
School System Survey . . . . .	64,455.32		64,455.32
Fire Department . . . . .	4,425,956.55	3,301,689.50	125,614.77
Electrical Inspection Division . . . . .	88,831.20	84,161.36	2,237.68
Health Department . . . . .	918,628.13	756,190.80	116,659.72
Health Unit Facilities, Dorchester District, Estab- lishment of . . . . .	685.11		581.11
Hospital Department . . . . .	3,525,860.49	2,107,515.49	144,366.78
Sanatorium Division . . . . .	685,579.15	397,578.54	29,711.99
Institutions Department:			
Central Office . . . . .	44,118.91	42,185.95	1,040.66
Child Welfare Division . . . . .	397,897.80	46,769.15	285,633.01
Long Island Hospital . . . . .	703,819.13	295,785.57	37,183.59
Long Island Hospital, Special Improvements and Repairs . . . . .	29,848.85		29,334.79
Steamer "Stephen J. O'Meara" . . . . .	57,944.82	25,360.17	23,156.98
Law Department . . . . .	169,060.16	163,342.86	3,034.92
Library Department . . . . .	1,280,646.51	1,058,671.96	102,384.16
Central Library Building Roof Construction, etc. . . . .	6,138.99		6,138.99
Licensing Board . . . . .	59,912.51	49,128.70	6,406.69
Mayor, Office Expenses . . . . .	101,284.06	68,830.46	6,472.43
Municipal Employment Bureau . . . . .	30,217.91	27,200.12	496.80
Park Department . . . . .	1,034,767.38	760,950.12	125,999.74
Head House Pier, South Boston, Repairs, etc. . . . .	341.25		341.25
Recreational Program, Development, Activities, etc., . . . . .	8,324.79		1,230.92
Cemetery Division . . . . .	50,725.05	39,087.28	3,629.19
Cemetery Division, Maintenance and Improvement of . . . . .	60,000.00	60,000.00	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of . . . . .	208,503.63	208,503.63	
Police Department . . . . .	6,152,865.44	5,103,595.32	273,495.07
Public Buildings Department . . . . .	502,050.71	282,550.03	162,875.45
Market Division . . . . .	17,365.30	15,308.49	936.71
Old Fire House, Chestnut Hill Avenue, Brighton, Alterations and Additions . . . . .	23,408.66		20,399.25
Public Welfare Department:			
Central Office . . . . .	7,961,151.92	673,700.07	46,862.45
Temporary Home . . . . .	9,240.89	4,639.83	1,104.60
Wayfarers' Lodge . . . . .	12,215.72	4,100.24	2,192.86

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
	\$7.95				
\$955.53	12,993.80				
107.00	1,410.59		\$625.00		
36.75	478.88			\$8,413.13	
21.25	994.02				
4,780.11	3,995.27	\$11,001.55	1,257.00		
	203.13				
31.09	1,987.96	11.57	1,350.00		
	175.60				
	389.60				
34.92	424.14				
57.00	977.02				
3,120.48	4,602.08				
68.00	530.48				
283.90	25,679.98	7.05			
2,553.65	15,752.73	990.72			
85.50	447.46			239.57	
177,791.02	118,074.89	70,653.23	632,133.14		
220.00	949.16	13.00	1,250.00		
3,506.27	33,392.30	242.04	8,637.00		
104.00					
152,383.64	1,082,252.12	24,387.44	14,955.02		
11,889.44	238,963.43	3,206.79	4,228.96		
55.58	836.72				
60,946.54	4,225.91	323.19			
19,751.78	332,325.57	17,184.26	1,588.36		
	82.75	431.31			
345.10	8,742.98	339.59			
521.70	3,060.68				
82,498.07	23,339.27	13,477.24	275.81		
183.00	1,691.48	2.64	2,500.00		
272.31	3,760.68			21,948.18	
	520.99		2,000.00		
8,622.63	99,512.56	32,556.89	7,125.44		
422.54	6,335.19	336.14			
600.47	4,165.83	872.66	2,369.62		
138,142.31	146,702.98	16,191.86	474,737.90		
5,166.85	25,465.62	1,625.24	24,367.52		
23.31	1,060.46	36.33			
3,009.41					
1,351.16	43,260.12	189.92	7,195,788.20		
263.99	3,212.55	19.92			
75.60	5,823.76	23.26			

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Public Works Department:			
Central Office . . . . .	\$30,615.83	\$29,616.58	\$116.40
Bridge Service . . . . .	418,837.50	355,383.13	32,361.06
Bridges, Repairs, etc. . . . .	43,641.16		43,641.16
Ferry Service . . . . .	215,406.69	144,235.87	33,747.88
Ferry Improvements, etc. . . . .	27,076.95		27,076.95
Lighting Service . . . . .	961,732.22	6,048.27	954,361.86
Paving Service . . . . .	911,355.37	753,370.25	54,529.42
Public Ways, Construction of . . . . .	140,083.48	41,368.83	98,714.65
Sidewalks, Construction and Reconstruction of . . . . .	50,525.83		50,525.83
Snow Removal . . . . .	219,376.62	44,116.14	122,090.26
Sanitary Service . . . . .	3,093,460.32	1,449,290.61	1,538,297.86
Sewer Service . . . . .	349,291.87	228,811.04	82,774.31
Registry Department . . . . .	76,496.50	64,221.37	7,130.50
Sinking Funds Department . . . . .	2,911.40	2,400.00	264.40
Soldiers' Relief Department . . . . .	420,186.05	76,568.31	1,396.08
Statistics Department . . . . .	10,399.24	10,221.32	25.25
Street Laying-Out Department . . . . .	130,234.70	125,975.48	753.53
Supply Department . . . . .	52,871.24	48,721.47	1,570.20
Treasury Department . . . . .	90,337.60	65,085.47	18,212.00
Weights and Measures Department . . . . .	46,444.46	43,020.08	1,484.32
Special Items:			
Boston Veterans' Reception and Information Centre, . . . . .	29,710.89	5,147.03	22,658.96
Civilian Defense Activities . . . . .	108,369.04	28,138.06	52,906.71
Civilian Defense Activities — Park Department . . . . .	10,264.44	4,614.13	3,802.41
Contingent Fund . . . . .	309,578.90	32,839.65	144,321.96
Conventions and Entertainment of Distinguished . . . . .			
Guests . . . . .	24,130.11	3,830.55	7,376.26
Emergency Compensation Allotment . . . . .	1,418,697.51	1,418,697.51	
Public Celebrations . . . . .	71,157.80	7,511.69	44,982.74
Work Relief Program . . . . .	13,402.89		

Total City Budget Expenditures (Exhibit B-3)	\$39,546,869.33	\$21,888,331.74	\$5,177,292.50
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SCHOOL BUDGET

School Committee:			
Administration, Instructors, etc. . . . .	\$14,945,591.89	\$13,534,132.59	\$414,485.80
Americanization . . . . .	14,592.01	14,592.01	
Vocational Guidance . . . . .	57,739.88	57,028.17	
Physical Education . . . . .	360,525.45	298,418.01	25,112.05
School Physicians and Nurses . . . . .	217,271.96	214,345.71	2,926.25
Extended Use of Public Schools . . . . .	87,659.14	75,527.45	4,972.59
Pensions to Teachers . . . . .	181,920.43		
Department of School Buildings:			
Alterations, Repairs, Furniture and Fixtures . . . . .	759,027.29	177,150.62	542,557.17
Land and Building for Schools . . . . .	9,423.38		9,423.38

Total School Budget Expenditures (Exhibit B-3),	\$16,633,751.43	\$14,371,194.56*	\$999,477.24
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COUNTY BUDGET

County Court House (Custodian) . . . . .	\$333,765.18	\$231,757.43	\$92,593.42
County Buildings . . . . .	92,009.12	67,642.62	17,907.00
Jail . . . . .	220,093.05	155,977.04	11,995.14
Jail Improvements . . . . .	15,940.68		15,940.68
Supreme Judicial Court . . . . .	50,176.58	47,927.20	1,404.33
Superior Court:			
Civil Session, General Expenses . . . . .	338,359.72	211,277.35	120,292.49
Civil Session, Clerk's Office . . . . .	188,766.22	179,244.74	2,859.79
Criminal Session . . . . .	459,751.24	287,559.45	157,308.45

\* Includes \$1,071,407.19 Emergency Compensation Allotment.

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$20.50	\$862.35				
1,558.48	6,859.89	\$16,985.67	\$5,689.27		
1,151.28	27,610.99	3,144.79	5,515.88		
1,227.24	94.85				
6,615.81	33,802.27	51,955.81	11,081.81		
28,619.70	11,022.40	13,528.12			
24,326.99	50,779.17	14,318.22	16,447.47		
2,799.24	21,702.84	5,129.47	8,074.97		
	5,144.63				
	247.00				
46.10	1,709.95		340,465.61		
77.65	75.02				
225.05	1,478.14		1,802.50		
73.85	2,505.72				
192.00	6,848.13				
287.04	1,632.80	20.22			
1,498.80	406.10				
19,582.51	4,552.31	3,189.45			
5.20	388.09	1,454.61			
65.41	4,493.24	5,721.95	122,136.69		
343.13	12,580.17				
2,298.21	16,365.16				
					\$13,402.89
\$771,296.09	\$2,469,969.91	\$309,572.15	\$8,886,403.17	\$30,600.88	\$13,402.89
\$79,274.02	\$806,998.11	\$87,330.49	\$23,370.88		
	711.71				
29,534.49	7,460.90				
	7,159.10				
			181,920.43		
33,861.48	5,458.02				
\$142,669.99	\$827,787.84	\$87,330.49	\$205,291.31		
\$2,711.82	\$3,174.51	\$2,693.30	\$834.70		
1,047.31	5,231.47	180.72			
2,645.21	39,689.53	4,873.53	4,912.60		
350.00	495.05				
2,470.80	2,856.58		1,462.50		
177.50	5,452.55		1,031.64		
697.80	10,596.54		3,589.00		



SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Probate Court . . . . .	\$28,664. 14	\$11,065. 54	\$9,023. 47
Municipal Court, City of Boston . . . . .	493,488. 43	440,887. 03	11,172. 98
District Courts:			
Charlestown . . . . .	32,337. 23	29,692. 57	1,340. 37
East Boston . . . . .	29,429. 40	25,800. 79	2,211. 35
South Boston . . . . .	32,835. 25	29,723. 25	2,051. 76
Dorchester . . . . .	47,546. 29	43,013. 36	2,196. 22
Roxbury . . . . .	117,353. 27	97,679. 90	7,575. 98
West Roxbury . . . . .	43,632. 56	37,239. 11	1,359. 66
Brighton . . . . .	23,405. 66	20,151. 13	1,231. 78
Chelsea . . . . .	36,914. 78	33,236. 62	2,007. 05
Boston Juvenile Court . . . . .	32,048. 90	28,826. 51	2,527. 98
Registry of Deeds . . . . .	182,840. 70	175,652. 16	1,825. 70
Index Commissioners . . . . .	23,146. 71	22,522. 31	278. 20
Insanity Cases . . . . .	34,045. 38		33,968. 54
Medical Examiner Service:			
Northern Division . . . . .	24,573. 07	21,398. 21	2,401. 30
Southern Division . . . . .	16,872. 22	12,970. 24	3,328. 22
Associate Medical Examiner Service:			
Northern Division . . . . .	1,915. 34	1,300. 00	553. 15
Southern Division . . . . .	2,075. 42	1,300. 00	742. 50
Miscellaneous Expenses:			
Auditing Department . . . . .	14,738. 85	14,293. 61	296. 00
Budget Department . . . . .	5,824. 18	5,616. 36	1. 68
Collecting Department . . . . .	802. 77	802. 77	
Sheriff . . . . .	4,624. 99	3,999. 99	475. 00
Treasury Department . . . . .	5,545. 86	5,545. 86	
Granite Avenue Bridge . . . . .	6,718. 62	3,534. 18	3,116. 70
Social Law Library . . . . .	1,000. 00		1,000. 00
Penal Institutions Department:			
Central Office . . . . .	36,358. 40	34,508. 04	89. 70
House of Correction . . . . .	385,731. 97	200,456. 38	10,696. 37
Eastern Avenue Wharf Repairs, etc. . . . .	4,011. 69		4,011. 69
Steamer "Michael J. Perkins" . . . . .	71,360. 45	40,456. 56	13,273. 16
Special Items:			
Contingent Fund . . . . .	1,942. 64		1,942. 64
Emergency Compensation Allotment . . . . .	211,011. 55	211,011. 55	
Work Relief Program . . . . .	168. 00		
<b>Total County Budget Expenditures (Exhibit B-3),</b>	<b>\$3,651,826. 51</b>	<b>\$2,734,069. 86</b>	<b>\$541,000. 45</b>

DEBT REQUIREMENTS

Redemption of Funded Debt:	
City Loans, Serial . . . . .	\$8,992,500. 00
County Loans, Serial . . . . .	135,000. 00
City Loans, Sinking Fund . . . . .	4,745,000. 00
Rapid Transit . . . . .	6,000. 00
Redemption of Floating Debt:	
Temporary Loans Borrowed in 1943 . . . . .	9,000,000. 00
Temporary Loans Borrowed in 1944 . . . . .	24,000,000. 00
Payments to Sinking Fund Commission:	
City Loans . . . . .	26,363. 00
Interest Payments:	
City Debt . . . . .	1,505,538. 75
Refunded Interest . . . . .	188,688. 51
Temporary Loans . . . . .	83,586. 93

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$356.95	\$8,218.18				
830.88	10,429.54		\$30,168.00		
256.83	1,047.46				
129.75	1,287.51				
222.00	838.24				
196.00	905.43		1,235.28		
229.00	2,486.99		9,381.40		
26.00	1,257.79		3,750.00		
222.90	1,107.35		692.50		
106.95	1,549.87	\$14.29			
72.00	622.41				
151.65	4,111.15		1,100.04		
	346.20				
	76.84				
189.54	577.62	6.40			
21.55	552.21				
	62.19				
	32.92				
28.00	121.24				
12.00	194.14				
	150.00				
	26.24	41.50			
	410.66		1,350.00		
25,615.37	136,351.59	9,735.84	2,876.42		
610.20	16,256.36	764.17			
					\$168.00
\$39,378.01	\$256,516.36	\$18,309.75	\$62,384.08		\$168.00



SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Interest Payments:			
Tax Title Loans . . . . .	\$23,451.60		
County Debt . . . . .	45,326.25		
Hyde Park Street Railway Debt . . . . .	13,317.50		
Total Debt Requirements Expenditures (Exhibit B-3) . . . . .	<u>\$48,764,772.54</u>		
PENSION ACCUMULATION FUND			
Tax Levy Appropriation . . . . .	\$2,334,924.00		
Teachers' Pensions from Commonwealth . . . . .	242,830.64		
Total Expenditures (Exhibit B-3) . . . . .	<u>\$2,577,754.64</u>		
Sumner Traffic Tunnel Deficit (Exhibit B-3) . . . . .	<u>\$315,573.88</u>		
Huntington Avenue Subway Rental Deficit (Exhibit B-3), . . . . .	<u>\$101,348.84</u>		
STATE TAX AND ASSESSMENTS			
State Tax . . . . .	\$2,542,573.00		
Auditing Municipal Accounts . . . . .	25,245.65		
Smoke Inspection . . . . .	15,255.35		
Hospital Care for Civil War Veterans . . . . .	1,469.00		
Total Expenditures (Exhibit B-3) . . . . .	<u>\$2,584,543.00</u>		
METROPOLITAN DISTRICT ASSESSMENTS *			
Metropolitan Parks . . . . .	\$286,762.51		
Metropolitan Sewers (North) . . . . .	77,047.33		
Metropolitan Sewers (South) . . . . .	231,711.95		
Charles River Basin . . . . .	126,240.56		
Boston Metropolitan District . . . . .	3,256.24		
Total Expenditures (Exhibit B-3) . . . . .	<u>\$725,018.59</u>		
REFUNDS			
City Activities:			
Mayor's Office, State's Share of Sunday Licenses . . . . .	\$30,880.00		
Public Welfare Deposits . . . . .	440.93		
Hospital Department, Nurses' Refresher Courses, . . . . .	381.71		
Licensing Board, Licenses . . . . .	250.00		
Ashes and Garbage Tickets . . . . .	170.27		
General Revenue Discount . . . . .	109.76		
Street Laying-Out Permits . . . . .	107.00		
Pedlers' Licenses . . . . .	25.00		
Mayor's Office, Licenses . . . . .	17.00		
Paving Service Permit . . . . .	10.00		
Total Expenditures (Exhibit B-3) . . . . .	<u>\$32,391.67</u>		
County Activities:			
Refunded Bail . . . . .	\$1,475.00		
General Revenue Discount . . . . .	3.01		
Total Expenditures (Exhibit B-3) . . . . .	<u>\$1,478.01</u>		

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment

Supplies

Materials

Special Items

Incidentals

W. P. A. Sponsors  
Contributions\$242,830.64

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY REFUNDS	Total Expenditures	Personal Service	Contractual Services
Taxes:			
Real and Personal Property . . . . .	\$2,765,499.78		
Motor Vehicle Excise . . . . .	1,133.30		
Total Expenditures (Exhibit B-3) . . . . .	<u>\$2,766,633.08</u>		
MISCELLANEOUS			
Damages by Dogs . . . . .	\$9,719.80		
Premiums on Permanent Loans . . . . .	1,296.80		
Total Expenditures (Exhibit B-3) . . . . .	<u>\$11,016.60</u>		

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment

Supplies

Materials

Special Items

Incidentals

W. P. A. Sponsors  
Contributions

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**

**GENERAL REVENUE FUNDS**  
**Cash Receipts and Disbursements**  
**Fiscal Year Ended December 31, 1944**

Cash Balance, January 1, 1944 (Exhibit A-2, Columns 2-3-4)	\$4,700,888.52
Transfer from Water Surplus for Debt Redemption	1,110,823.21
Transfers from Special Revenue Funds	239,705.00

**RECEIPTS**

<b>Taxes:</b>	
Levy of 1944	\$52,127,334.29
Levies of prior years	4,396,514.86
	<u>56,523,849.15</u>
<b>Departmental Receipts:</b>	
City of Boston	\$8,435,378.44
County of Suffolk	352,242.47
Schools	1,261,352.30
	<u>10,048,973.21</u>
<b>Distributions by Commonwealth:</b>	
Income Tax	\$4,237,551.97
Corporation Tax	3,491,686.92
Pensions to Teachers	391,641.98
Tax Title Interest Refund	28,361.22
Reimbursement in lieu of taxes	65,172.85
Summer Traffic Tunnel Grant	100,000.00
Port Authority Maintenance Grant	14,013.38
Boxing Commission	1,568.02
Meal Tax	226,049.69
Boston Elevated Deficit Reimbursement	94,066.70
Kenmore Square Deficit Reimbursement	761,863.85
Highway Fund	1,295,347.74
	<u>10,707,324.32</u>
<b>Loans:</b>	
Anticipation of Revenue	\$32,500,000.00
Municipal Relief	550,000.00
	<u>33,050,000.00</u>
<b>Miscellaneous:</b>	
Sinking Fund Commission for Redemption of Debt,	\$5,393,522.41
Special Items	4,425.53
	<u>5,397,947.94</u>
	<u>115,728,094.62</u>
<b>Total Receipts</b>	<b>\$121,779,511.35</b>

**DISBURSEMENTS**

<b>Maintenance and Operation of Regular Departmental Activities:</b>	
Personal Services	\$38,993,596.16
Contractual Services	6,717,770.19
Equipment	953,344.09
Supplies	3,554,274.11
Materials	415,212.39
Incidentals	30,600.88
	<u>\$50,664,797.82</u>

SCHEDULE B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
CASH RECEIPTS AND DISBURSEMENTS  
FISCAL YEAR ENDED DECEMBER 31, 1944

Special Departmental Charges:

Care of Dependents . . . . .	\$1,245,230.62
Old Age Assistance . . . . .	4,264,377.25
Aid to Dependent Children . . . . .	1,686,278.02
Non-contributory Pensions and Annuities . . . . .	1,292,605.64
State and Military Aid . . . . .	340,465.61
Workmen's Compensation . . . . .	28,785.93
State Grant — Pensions to Teachers . . . . .	391,641.98
Military and Armory . . . . .	24,086.06
Payment of Claims . . . . .	110,458.67
Reimbursement to Employees for Damage Awards . . . . .	11,178.02
Miscellaneous . . . . .	1,801.40

\$9,396,909.20

W. P. A. Projects—Sponsors Contributions . . . . . 13,570.89

Debt Requirements:

Redemption of funded debt . . . . .	\$13,878,500.00
Redemption of floating debt . . . . .	33,000,000.00
Payments to Sinking Fund Commission . . . . .	26,363.00
Interest . . . . .	1,859,909.54

48,764,772.54

Pension Accumulation Fund . . . . . 2,334,924.00  
Sumner Traffic Tunnel — to balance 1943 operating deficit . . . . . 315,573.88

State Charges:

State Tax and Assessments . . . . .	\$2,584,543.00
Metropolitan District Assessments . . . . .	725,018.59

3,309,561.59

Huntington Avenue Subway Rental Deficit . . . . . 101,348.84  
Refunds . . . . . 2,800,502.76  
Miscellaneous . . . . . 11,016.60

Transfers:

To Special Revenue Funds . . . . . 13,017.46

Total Disbursements . . . . .

\$117,725,995.58

Cash Balance, December 31, 1944 (Exhibit A-2, Columns 2-3-4) . . . . .

\$4,053,515.77

**SCHEDULE B-4**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Property and Poll Tax Accounts**  
**Fiscal Year Ended December 31, 1944**

## DEBITS

YEAR OF LEVY	Balances From 1943	Commitments	Reinstated Taxes	Abatements After Payments	Adjustments
1936 and Prior . . . . .	\$513,246.55		\$24,497.68	\$37,000.00	
1937 . . . . .	411,611.76		6,479.23	2,012.40	
1938 . . . . .	349,584.24		9,619.88	2,395.40	
1939 . . . . .	1,361,461.14		9,997.12	113,382.34	
1940 . . . . .	1,293,120.31		11,426.34	320,466.96	\$0.02
1941 . . . . .	1,275,828.26		22,294.24	415,070.12	
1942 . . . . .	2,012,544.42		30,886.03	700,687.08	11,279.34
1943 . . . . .	6,917,294.12		16,191.40	798,843.41	
1944 . . . . .		\$58,281,206.73		197,218.92	
Totals . . . . .	\$14,134,690.80	\$58,281,206.73	\$131,391.92	\$2,587,076.63	\$11,279.36



SCHEDULE B-4  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS  
FISCAL YEAR ENDED DECEMBER 31, 1944

CREDITS

Receipts	Transfers to Tax Titles	Abatements		Adjustments	Balances to 1945
		Overlay	Special Overlay Reserve		
\$8,105.42	\$4,045.45	\$6,705.48	\$302,476.25		\$253,411.63
2,675.42	3,989.97		10,800.77		402,637.23
6,176.46	5,403.55	15,205.78			334,813.73
9,083.90	5,244.19	116,546.75			1,353,965.76
15,796.64	6,774.16	325,479.72			1,276,963.11
16,036.99	15,044.00	423,241.11		\$3,811.75	1,255,058.77
423,851.94	228,397.55	761,498.87			1,341,648.51
3,845,817.71	949,225.11	1,196,736.96		3,928.80	1,736,620.35
51,749,141.32	139.65	616,325.25			6,112,819.43
\$56,076,685.80	\$1,218,263.63	\$3,461,739.92	\$313,277.02	\$7,740.55	\$14,067,938.52

**SCHEDULE B-5**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Changes in Surplus Account**  
**Fiscal Year Ended December 31, 1944**

Surplus as of December 31, 1943 . . . . .			\$6,347,529.89
Add:			
Excess Receipts over Estimates (Exhibit B-2):			
Corporation Tax . . . . .	\$812,464.36		
Income Tax . . . . .	492,167.00		
Motor Vehicle Excise Tax . . . . .	32,628.89		
Schools . . . . .	120,888.50		
Meal Tax (Old Age Assistance) . . . . .	98,356.36		
Reimbursement from State:			
Port Authority . . . . .	324.89		
Boxing Commission . . . . .	1,568.02		
		\$1,558,398.02	
Unexpended Balances Remaining in Treasury (Exhibit B-3):			
City Departments . . . . .	\$240,856.61		
County Departments . . . . .	92,872.03		
Debt Requirements . . . . .	14,024.05		
		347,752.69	
Reinstated Taxes (Schedule B-4) . . . . .		131,696.12	
Tax Title abatements charged to overlays (Schedule C-3) . . . . .		43,509.89	
Supplementary Assessments:			
December Warrant . . . . .	\$237,723.57		
Town of Brookline . . . . .	67.83		
		237,791.40	
			2,319,148.12
			\$8,666,678.01
Deduct:			
Deficits in Estimated Receipts (Exhibit B-2):			
Departmental Revenue — City . . . . .	\$554,858.41		
Departmental Revenue — County . . . . .	7,759.20		
Reimbursement from State:			
Land for Water Purposes . . . . .	334.19		
Court House Maintenance . . . . .	100,000.00		
Foreign Ships Excise Tax . . . . .	83.34		
		\$663,035.14	
Excess School Receipts reserved for Appropriation in 1945 (Chapter 206, Acts of 1919) . . . . .		120,888.50	
Taxes Transferred to Tax Titles (Schedule B-4) . . . . .		1,218,263.63	
Motor Vehicle Excise Refunds charged before payment, . . . . .		410.02	
Miscellaneous net adjustments . . . . .		473.09	
			2,003,070.38
Surplus as of December 31, 1944 . . . . .			<u>\$6,663,607.63</u>

**SCHEDULE B-6**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1944**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 5				
Dec. 5, 1944	Dec. 30, 1944	City Debt Requirements, Interest.. Building Department:	Boston Retirement Board.....		\$847.64
		Unsafe Buildings, Securing, Re- moving, etc.....			
May 2, 1944		Reserve Fund.....	Building Department.....		17,245.92
Dec. 28, 1944		Building Department:	City Council.....	\$3,500.00	
		Board of Appeal.....	City Council.....	1,400.00	
Dec. 5, 1944		Finance Commission.....	City Council Proceedings.....	\$2,000.00	4,900.00
	Dec. 30, 1944	City Debt Requirements, Interest..	City Council Proceedings.....	300.00	
					2,300.00
	Dec. 30, 1944	City Debt Requirements, Interest..	City Documents.....	\$3,114.64	
	Dec. 30, 1944	City Council Proceedings.....	City Documents.....	240.67	
					3,355.31
Sept. 27, 1944		Reserve Fund.....	Election Department.....	\$25,000.00	
Nov. 28, 1944		Police Department.....	Election Department.....	15,500.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Election Department.....	6,000.00	
					46,500.00
Dec. 28, 1944		City Debt Requirements, Interest..	Fire Department.....		38,607.37
	Dec. 30, 1944	City Debt Requirements, Interest..	Health Department.....		812.91
May 9, 1944		Reserve Fund.....	Hospital Department—Sanatorium Division.....		14,000.00
		Institutions Department:	Institutions Department:		
		Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	\$1,000.00	
Sept. 19, 1944		Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	2,300.00	
Nov. 28, 1944		Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	1,355.00	
	Dec. 30, 1944	Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	555.00	
	Dec. 30, 1944				5,210.00
Dec. 20, 1944		Finance Commission.....	Licensing Board.....		2,000.00
	Dec. 21, 1944	Collecting Department.....	Mayor, Office Expenses.....	\$4,200.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Mayor, Office Expenses.....	841.60	
	Dec. 30, 1944	City Debt Requirements, Interest..	Mayor, Office Expenses.....	6,607.91	
					11,649.51
Aug. 16, 1944		Reserve Fund.....	Park Department.....	\$10,000.00	
Nov. 28, 1944		Police Department.....	Park Department.....	50,000.00	
					60,000.00
May 23, 1944		Reserve Fund.....	Recreational Program, Develop- ment, Activities, etc.....		25,000.00
Dec. 14, 1944		Reserve Fund.....	Cemetery Division.....		520.00
Dec. 20, 1944		Soldiers' Relief Department.....	Public Buildings Department.....	\$7,000.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Public Buildings Department.....	9,327.89	
					16,327.89
May 2, 1944		Reserve Fund.....	Old Fire House, Chestnut Hill Avenue, Brighton, Alterations and Additions.....		10,000.00
Oct. 3, 1944		Soldiers' Relief Department.....	Public Welfare Department:		
Dec. 28, 1944		Soldiers' Relief Department.....	Central Office.....	\$100,000.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Central Office.....	15,000.00	
			Central Office.....	18,939.68	
					133,939.68
Sept. 12, 1944		Public Welfare Department:	Temporary Home.....	\$100.00	
Dec. 28, 1944		Central Office.....	Temporary Home.....	866.19	
		Central Office.....			966.19
Oct. 10, 1944		Central Office.....	Wayfarers' Lodge.....	\$300.00	
Nov. 28, 1944		Central Office.....	Wayfarers' Lodge.....	200.00	
Dec. 28, 1944		Central Office.....	Wayfarers' Lodge.....	588.86	
					1,088.86
Nov. 28, 1944		Public Works Department:	Public Works Department:		
		Ferry Service.....	Bridge Service.....	\$3,700.00	
	Dec. 29, 1944	Granite Avenue Bridge.....	Bridge Service.....	1,051.02	
	Dec. 30, 1944	Assessing Department.....	Bridge Service.....	900.00	
					5,651.02

SCHEDULE B-6  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
TRANSFERS OF APPROPRIATIONS  
FISCAL YEAR ENDED DECEMBER 31, 1944

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
Nov. 28, 1944	Dec. 30, 1944	City Debt Requirements, Interest	Bridges, Repairs, etc.		\$3,900.00
Sept. 19, 1944		Public Works Department:			
July 25, 1944		Ferry Improvements, etc.	Ferry Service		980.00
		Paving Service	Lighting Service		1,500.00
		Fire Department	Sidewalks, Construction and Reconstruction of		870.00
			Sanitary Service	\$7,881.67	
Nov. 28, 1944	Dec. 30, 1944	City Debt Requirements, Interest	Sanitary Service	26,000.00	
Nov. 28, 1944		Emergency Compensation Allotment			
		Public Works Department:			
		Sewer Service	Sanitary Service	14,000.00	
Nov. 28, 1944		Ferry Improvements, etc.	Sanitary Service	3,700.00	
Nov. 28, 1944		Ferry Service	Sanitary Service	3,300.00	
Nov. 28, 1944		Paving Service	Sanitary Service	9,000.00	
Dec. 14, 1944		Soldiers' Relief Department	Sanitary Service	13,000.00	
Dec. 14, 1944		Boston Port Authority	Sanitary Service	2,500.00	
Dec. 14, 1944		Budget Department	Sanitary Service	1,000.00	
Dec. 14, 1944		City Clerk Department	Sanitary Service	1,000.00	
Dec. 14, 1944		City Planning Board	Sanitary Service	2,500.00	
Dec. 14, 1944		Police Department	Sanitary Service	70,000.00	
Dec. 14, 1944		Soldiers' Relief Department	Sanitary Service	800.00	
Dec. 14, 1944		Supply Department	Sanitary Service	8,000.00	
Dec. 14, 1944		Treasury Department	Sanitary Service	1,200.00	
	Dec. 30, 1944	Public Works Department:			
		Paving Service	Sanitary Service	7,000.00	
	Dec. 30, 1944	Paving Service	Sanitary Service	\$77.06	
Sept. 12, 1944		Reserve Fund	Boston Veterans' Reception and Information Centre		171,758.73
Dec. 20, 1944		Reserve Fund	Contingent Fund	\$11,975.00	5,000.00
	Dec. 30, 1944	City Debt Requirements, Interest	Contingent Fund	30,000.00	
					41,975.00
	Dec. 30, 1944	Public Celebrations	Conventions and Entertainment of Distinguished Guests	\$65.51	
	Dec. 30, 1944	Public Celebrations	Conventions and Entertainment of Distinguished Guests	964.60	
Sept. 19, 1944		Reserve Fund	Public Celebrations	\$10,000.00	1,030.11
Nov. 24, 1944		Reserve Fund	Public Celebrations	10,000.00	
					20,000.00
			Total — City Budget		<u>\$647,936.14</u>
Nov. 28, 1944		County Court House (Custodian)	Municipal Court, Dorchester District	\$896.85	
	Dec. 30, 1944	County Court House (Custodian)	Municipal Court, Dorchester District	376.79	
					\$1,273.64
Nov. 28, 1944		Superior Court, Civil Session, General Expenses	Associate Medical Examiner Service, Southern Division		175.00
	Dec. 26, 1944	Budget Department	Miscellaneous Expenses, Budget Department	\$165.24	
	Dec. 30, 1944	Budget Department	Miscellaneous Expenses, Budget Department	30.89	
					196.13
	Dec. 30, 1944	Miscellaneous Expenses, Budget Department	Miscellaneous Expenses, Collecting Department		2.77
Oct. 10, 1944		Penal Institutions Department:	Penal Institutions Department:		
		House of Correction	Office Expenses	\$1,800.00	
Dec. 20, 1944		House of Correction	Office Expenses	55.73	
					1,855.73
Sept. 27, 1944		House of Correction	Steamer "Michael J. Perkins"	\$1,500.00	
Nov. 28, 1944		Superior Court, Civil Session, General Expenses	Steamer "Michael J. Perkins"	854.39	
Dec. 14, 1944		Penal Institutions Department:			
		Eastern Avenue Wharf, Repairs, etc.	Steamer "Michael J. Perkins"	2,500.00	
					4,854.39

SCHEDULE B-6  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
TRANSFERS OF APPROPRIATIONS  
FISCAL YEAR ENDED DECEMBER 31, 1944

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
	Dec. 30, 1944	Municipal Court, City of Boston...	Emergency Compensation Allotment.....	\$311.55	
	Dec. 30, 1944	County Court House Custodian.....	Emergency Compensation Allotment.....	7,500.00	\$7,811.55
			Total — County Budget.....		<u>\$16,169.21</u>
	June 30, 1944	Water Service Surplus Receipts — 1943 (Special Revenue).....	City Loans, Redemption of.....	1,110,823.21	
	Dec. 31, 1944	Premiums on Permanent Loans.....	City Loans, Redemption of.....	2,229.40	\$1,113,052.61
			Total — Debt Requirements.....		\$1,113,052.61
	Dec. 31, 1943	School Committee Receipts.....	Damages by Dogs, etc.....		\$9,719.80
			Total — Miscellaneous.....		<u>\$9,719.80</u>

SPECIAL TRANSFERS

Chapter 225, Acts of 1941...	Special Overlay Deficit Reserve.....	General Revenue Receipts....	\$313,537.76
	Overlay Deficits Appropriated 1938, 1939, 1940 and 1941...	General Revenue Receipts....	1,901,720.17
Total — Special Transfers.....			<u>\$2,215,257.93</u>



**SECTION C**

**SPECIAL REVENUE FUNDS**



**EXHIBIT C-1**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Balance Sheet**  
**December 31, 1944**

ASSETS

Cash in Treasury . . . . .		\$4,243,999.13	
United States Defense Bonds — Series F . . . . .		3,533.50	
Accounts Receivable:			
Tax Titles — Taxes and Assessments . . . . .	\$4,143,356.38		
Tax Titles — on Water Rates . . . . .	143,771.04		
Tax Possessions . . . . .	2,324,205.38		
			6,611,332.80
Departmental Commitments:			
Board of Real Estate Commissioners — Rentals . . . . .	\$97,269.84		
House of Correction, Industries . . . . .	2,142.89		
City Record . . . . .	1,495.82		
Printing Department . . . . .	108,210.05		
			209,118.60
Water Rates and Services . . . . .	\$1,394,793.80		
Water Added to Taxes — 1944 and Prior . . . . .	277,061.97		
			1,671,855.77
Summer Traffic Tunnel — Income Deficit . . . . .			218,179.12
Total . . . . .			<u>\$12,958,018.92</u>

EXHIBIT C-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

BALANCE SHEET  
DECEMBER 31, 1944

LIABILITIES AND RESERVES

Appropriation Balances:		
Rapid Transit Interest and Sinking Funds	\$375,774.39	
War Production Program	10,077.92	
Federal Welfare Grants	7,858.44	
Federal Health Grants	2,740.26	
Federal Cadet Nursing Program	45,276.73	
House of Correction, Industries	10,002.68	
Municipal Advertising	618.42	
Foreclosed Real Estate, Emergency Reconstruction	1,484.62	
Summer Traffic Tunnel, Excess Sinking Fund Requirements	136,627.61	
		\$590,461.07
Warrants Payable:		
General Revenue	\$1,395,061.12	
Capital Improvements	16,102.41	
		1,411,163.53
Debt Due and Unpaid		154,650.00
Reserved Accounts:		
Street Openings Account	\$11,047.93	
Pay Roll Tailings	46,289.32	
Interest Tailings	2,066.25	
Unclaimed Money	750.58	
Sales of City Property:		
General	\$81,907.33	
Schools	2,809.00	
Water	9,200.00	
		93,916.33
Duplicates and Overpayments	49,859.91	
Hospital Department, Unclaimed Property	489.05	
Tax Titles to be Refunded	1,420.97	
Collecting Department, Suspense Account	849.85	
Park Department, Suspense Account	4,653.71	
Tellers' Adjustment Account	620.22	
Unliquidated Reserve — 1944 and Prior	108,719.25	
Pay Roll Deductions — Purchase of Defense Bonds	158,527.33	
Water Division, Deposit Account	4,739.00	
Withholding Tax Deductions	465,710.63	
Typewriter Replacement Reserve	3,542.38	
Special Guaranty Deposit Account	500.00	
Equipment Replacement Reserve	4,089.00	
Protested Sidewalk Assessments	840.39	
		958,632.10
Revenues Available When Collected:		
Accounts Receivable	\$6,609,911.83	
Departmental Commitments	209,118.60	
Water	1,671,855.77	
		8,490,886.20
Surplus — Available for Appropriation:		
Water Service	\$1,350,224.10	
Board of Real Estate Commissioners	2,001.92	
		1,352,226.02
Total		\$12,958,018.92

**EXHIBIT C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Summary of Credits, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1944**

DEPARTMENT OR ACTIVITY	Balances From 1943	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1944	To	From
INCOME DEPARTMENTS				
City Record, Publication of . . . . .		\$8,706.40	\$13,017.46	
Printing Department . . . . .	\$19,864.75	382,683.29	83,142.10	
Summer Traffic Tunnel . . . . .	14.38	1,288,090.00		\$136,627.61
Maintenance and Operation . . . . .	\$260,220.64			
Sinking Funds . . . . .	273,024.00			
Interest . . . . .	836,411.25			
Water Service . . . . .	1,110,823.21	5,527,886.19		1,110,823.21
Auditing Department . . . . .	\$600.00			
Collecting Department . . . . .	107,622.69			
Public Works Department . . . . .	1,041,897.85			
Serial Loans . . . . .	41,000.00			
Interest . . . . .	12,212.50			
Metropolitan District Assess- ment . . . . .	2,974,083.69			
Refunded Rates . . . . .	228.80			
Refunded Tax Titles . . . . .	16.56			
Sales of Water Property . . . . .	9,200.00			
Penal Institutions Department:				
Industries — General . . . . .	794.68	12,460.32		
Poultry Industry . . . . .	5,704.30	35,518.34		
Board of Real Estate Commissioners		306,441.65		94,899.50
Maintenance . . . . .	\$209,171.84			
Refunded Rents . . . . .	368.39			
Totals — Income Departments . . . . .	\$1,146,401.32	\$7,561,786.19	\$96,159.56	\$1,342,350.32

<b>DEBT REQUIREMENTS</b>				
Redemption of Floating Debt:				
Tax Title Loans . . . . .		\$1,470,087.01		
Rapid Transit Interest and Sinking Fund . . . . .	\$812,362.97	2,536,553.94		
Totals — Debt Requirements . . . . .	\$812,362.97	\$4,006,640.95		

<b>FEDERAL GRANTS</b>				
Public Welfare Department:				
Aid to Dependent Children . . . . .		\$371,250.26		
Aid to Dependent Children, Administration Expenses . . . . .	\$23,354.07	66,357.51		
Old Age Assistance . . . . .		3,144,983.82		
Old Age Assistance, Administration Expenses, . . . . .	3,335.36	104,831.94		
Health Department:				
Health Education, No. 3 . . . . .	1,134.18	2,647.50		
Health Education, No. 4 . . . . .		2,647.50		
Social Disease Control, No. 3 . . . . .	724.97	6,150.00		
Social Disease Control, No. 4 . . . . .		5,050.00		

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Total Amount Available	Expenditures (Schedule C-2)			Deficit to be Raised in 1945 Tax Levy	Balances	
	Cash	Warrants Payable	Total		Unexpended	Unencumbered
\$21,723.86	\$19,046.99	\$2,676.87	\$21,723.86			
485,690.14	479,318.96	6,371.18	485,690.14			
1,151,476.77	1,360,765.29	8,890.60	1,369,655.89	\$218,179.12		
5,527,886.19	4,152,735.88	24,926.21	4,177,662.09			\$1,350,224.10
9,200.00						9,200.00
13,255.00	12,534.06	58.85	12,592.91		\$662.09	
41,222.64	31,882.05		31,882.05		9,340.59	
211,542.15	200,978.02	8,562.21	209,540.23			2,001.92
\$7,461,996.75	\$6,257,261.25	\$51,485.92	\$6,308,747.17	\$218,179.12	\$10,002.68	\$1,361,426.02
\$1,470,087.01	\$1,396,897.51	\$73,189.50	\$1,470,087.01			
3,348,916.91	2,973,142.52		2,973,142.52		\$375,774.39	
\$4,819,003.92	\$4,370,040.03	\$73,189.50	\$4,443,229.53		\$375,774.39	
\$371,250.26	\$371,250.26		\$371,250.26			
89,711.58	85,972.35		85,972.35		\$3,739.23	
3,144,983.82	3,144,983.82		3,144,983.82			
108,167.30	104,048.09		104,048.09		4,119.21	
3,781.68	3,049.29	\$732.39	3,781.68			
2,647.50	1,393.40	100.00	1,493.40		1,154.10	
6,874.97	6,874.97		6,874.97			
5,050.00	3,233.84	230.00	3,463.84		1,586.16	

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances From 1943	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1944	To	From
Hospital Department:				
Cadet Nursing Program . . . . .	\$31,043.76	\$135,018.15		
School Committee:				
War Production Program, No. 1 . . . . .	14,692.67	156,839.76		
Totals — Federal Grants . . . . .	<u>\$74,285.01</u>	<u>\$3,995,776.44</u>		
MISCELLANEOUS				
Betterments		\$63,353.93		
City Hospital, Unclaimed Property . . . . .	\$489.05			
Collecting Department, Suspense Account . . . . .	849.85			
Debt Drawn for and Unpaid . . . . .	105,000.00	129,650.00		
Duplicates and Overpayments . . . . .	35,408.15	73,451.60		
Equipment Replacement Reserve . . . . .		4,669.50		
Foreclosed Real Estate, Emergency Reconstruc- tion . . . . .	72,465.14		\$11,757.40	
Interest Tailings . . . . .	1,522.50	703.75		
Installation of Federal Surplus Commodity Stamp Plan . . . . .	239,705.00			\$239,705.00
Municipal Advertising . . . . .	618.42			
Park Department, Suspense Account . . . . .	4,653.71			
Pay Roll Deductions for Purchase of Defense Bonds . . . . .	112,467.28	733,242.35		
Pay Roll Tailings . . . . .	39,255.67	9,854.53		
Sales of City Property — General . . . . .	81,906.33	1.00		
Sales of City Property — Schools . . . . .	2,809.00			
Special Guarantee Deposit Account . . . . .	500.00			
Street Openings Account . . . . .	11,292.93	4,860.00		
Tellers' Adjustment Account . . . . .	742.44	1,315.65		
Typewriter Replacement Reserve . . . . .	8.88			
Unclaimed Money . . . . .	563.00	187.58		
Unliquidated Reserve — City — 1941 . . . . .	1,943.20			
Unliquidated Reserve — City — 1942 . . . . .	4,847.38			
Unliquidated Reserve — City — 1943 . . . . .	137,246.36	3.05		
Unliquidated Reserve — City — 1944 . . . . .		89,810.86		
Unliquidated Reserve — County — 1941 . . . . .	4,231.71			
Unliquidated Reserve — County — 1942 . . . . .	24.53			
Unliquidated Reserve — County — 1943 . . . . .	5,581.78			
Unliquidated Reserve — County — 1944 . . . . .		988.26		
Warrants Payable . . . . .	1,269,380.17	1,411,163.53		
Water Service, Deposit Account . . . . .	3,598.00	27,699.00		
West Roxbury Parkway . . . . .	840.39			
Withholding Tax Deductions . . . . .	469,760.08	3,963,300.22		
Refunded Tax Titles — General Revenue . . . . .		15,017.06		
Summer Traffic Tunnel — Excess Primary Sinking Fund Requirement . . . . .			136,627.61	
Totals — Miscellaneous . . . . .	<u>\$2,607,710.95</u>	<u>\$6,529,271.87</u>	<u>\$148,385.01</u>	<u>\$239,705.00</u>

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Total Amount Available	Expenditures (Schedule C-2)			Deficit to be Raised in 1945 Tax Levy	Balances	
	Cash	Warrants Payable	Total		Unexpended	Unencumbered
\$166,061.91	\$116,898.73	\$3,886.45	\$120,785.18		\$45,276.73	
171,532.43	152,575.58	8,878.93	161,454.51		10,077.92	
\$4,070,061.45	\$3,990,280.33	\$13,827.77	\$4,004,108.10		\$65,953.35	
\$63,353.93	\$63,353.93		\$63,353.93			
489.05					\$489.05	
849.85					849.85	
234,650.00	80,000.00		80,000.00		154,650.00	
108,859.75	58,999.84		58,999.84		49,859.91	
4,669.50	580.50		580.50		4,089.00	
84,222.54	56,790.81	\$25,947.11	82,737.92		1,484.62	
2,226.25	160.00		160.00		2,066.25	
618.42					618.42	
4,653.71					4,653.71	
845,709.63	687,182.30		687,182.30		158,527.33	
49,110.20	2,820.88		2,820.88		46,289.32	
81,907.33					81,907.33	
2,809.00					2,809.00	
500.00					500.00	
16,152.93	5,105.00		5,105.00		11,047.93	
2,058.09	1,437.87		1,437.87		620.22	
8.88					8.88	
750.58					750.58	
1,943.20	114.38		114.38		1,828.82	
4,847.38	669.60		669.60		4,177.78	
137,249.41	129,153.15	871.53	130,024.68		7,224.73	
89,810.86					89,810.86	
4,231.71	14.00		14.00		4,217.71	
24.53	21.95		21.95		2.58	
5,581.78	5,113.27		5,113.27		468.51	
988.26					988.26	
2,680,543.70	1,269,380.17		1,269,380.17		1,411,163.53	
31,297.00	26,558.00		26,558.00		4,739.00	
840.39					840.39	
4,433,060.30	3,967,349.67		3,967,349.67		465,710.63	
15,017.06	15,017.06		15,017.06			
136,627.61					136,627.61	
\$9,045,662.83	\$6,369,822.38	\$26,818.64	\$6,396,641.02		\$2,649,021.81	



**SCHEDULE C-1**  
**City of Boston and County of Suffolk**

**SPECIAL REVENUE FUNDS**  
**Cash Receipts and Disbursements**  
**Fiscal Year Ended December 31, 1944**

Balance, January 1, 1944		\$4,325,186.37
Receipts:		
Tax Titles and Possessions		\$1,485,104.07
Revenues Reserved for Special Objects:		
Betterments	\$63,353.93	
Duplicates and Overpayments	73,451.60	
Pay Roll Tailings	9,854.53	
Interest Tailings	703.75	
Sales of City Property — General	1.00	
Unclaimed Money — County	187.58	
Tellers' Adjustment Account	1,315.65	
Street Openings Account	4,860.00	
Water Division — Deposit Account	27,699.00	
Pay Roll Deductions for Purchase of War Bonds	733,242.35	
Withholding Tax Deductions	3,963,300.22	
Unliquidated Reserve 1943 — City	3.05	
Unliquidated Reserve 1944 — City	89,810.86	
Unliquidated Reserve 1944 — County	988.26	
City Debt Requirements, Interest	72.92	
Equipment Replacement Reserve	4,669.50	
		<u>4,973,514.20</u>
Federal Grants		3,995,776.44
Rapid Transit Rentals		2,536,481.02
Revenue Departments:		
Water Rates, etc.	\$5,527,886.19	
Printing Department	382,683.29	
Summer Tunnel, Tolls, etc.	1,288,090.00	
House of Correction, Industries	47,978.66	
City Record, Publication of	8,706.40	
Board of Real Estate Commissioners	306,441.65	
Summer Tunnel Deficit — Raised in Tax Levy	315,573.88	
		<u>7,877,360.07</u>
Total Receipts		20,868,235.80
Adjustments:		
Warrants Payable		\$1,411,163.53
Debt Drawn for but Unpaid		129,650.00
Premiums on Permanent Loans		2,369.51
Transfers:		
From City Debt Requirements, Interest (General Revenue) to City Record, Publication of		13,017.46
From Board of Real Estate Commissioners (Receipts) to Printing Department		83,142.10
From Board of Real Estate Commissioners (Receipts) to Foreclosed Real Estate Emergency Reconstruction		<u>11,757.40</u>
		1,651,100.00
Total Balance, Receipts, Adjustments and Transfers		\$26,844,522.17

SCHEDULE C-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
CASH RECEIPTS AND DISBURSEMENTS  
FISCAL YEAR ENDED DECEMBER 31, 1944

Payments:

From Revenues Reserved for Special Objects:

Betterments . . . . .	\$63,353.93
Debt Drawn for but Unpaid . . . . .	80,000.00
Duplicates and Overpayments . . . . .	58,999.84
Pay Roll Tailings . . . . .	2,820.88
Interest Tailings . . . . .	160.00
Tellers' Adjustment Account . . . . .	1,437.87
Street Openings Account . . . . .	5,105.00
Water Division, Deposit Account . . . . .	26,558.00
Pay Roll Deductions for Purchase of War Bonds . . . . .	687,182.30
Withholding Tax Deductions . . . . .	3,967,349.67
Foreclosed Real Estate Emergency Reconstruction, . . . . .	82,737.92
Equipment Replacement Reserve . . . . .	580.50
Unliquidated Reserve 1943 — City . . . . .	130,024.68
Unliquidated Reserve 1943 — County . . . . .	5,113.27
Unliquidated Reserve 1942 — City . . . . .	669.60
Unliquidated Reserve 1942 — County . . . . .	21.95
Unliquidated Reserve 1941 — City . . . . .	114.38
Unliquidated Reserve 1941 — County . . . . .	14.00

\$5,112,243.79

Revenue Departments:

	Maintenance	Debt and Interest
City Record . . . . .	\$21,723.86	
Printing Department . . . . .	485,690.14	
Summer Tunnel . . . . .	260,220.64	\$1,109,435.25
Water Service . . . . .	1,150,365.90	53,212.50
Board of Real Estate Commissioners, . . . . .	209,540.23	
House of Correction, Industries . . . . .	44,474.96	

	\$2,172,015.73	\$1,162,647.75
Metropolitan Water Assessment . . . . .	1,026,326.71	1,947,756.98

	\$3,198,342.44	\$3,110,404.73	6,308,747.17
Tax Title Loans, Redemption . . . . .			1,470,087.01
Rapid Transit, Interest and Sinking Funds . . . . .			2,973,142.52
Federal Grants . . . . .			4,004,108.10
Refunded Tax Titles, General Revenue . . . . .			15,017.06
Warrants Payable . . . . .			1,269,380.17

Total Payments . . . . . \$21,152,725.82

Transfers:

From Water Surplus to Debt and Interest (General Revenue) . . . . .	\$1,110,823.21
From Board of Real Estate Commissioners (Receipts) to Printing Department . . . . .	83,142.10
From Board of Real Estate Commissioners (Receipts) to Foreclosed Real Estate Emergency Reconstruction . . . . .	11,757.40
From Installation of Federal Surplus Commodity Stamp Plan to General Revenue Maintenance . . . . .	239,705.00

Adjustments:

Premium on Permanent Loans . . . . .	2,369.51
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1,447,797.22

Total Payments, Transfers and Adjustment . . . . . \$22,600,523.04

Balance, December 31, 1944 (Exhibit C-1) . . . . . \$4,243,999.13

**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Summary of Expenditures**  
**Fiscal Year Ended December 31, 1944**

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<b>DEPARTMENTAL MAINTENANCE</b>		
Auditing Department, Water Division . . . . .	\$600.00	\$600.00
City Record, Publication of . . . . .	21,723.86	7,165.16
Collecting Department, Water Division . . . . .	107,622.69	81,556.00
Board of Real Estate Commissioners . . . . .	209,171.84	20,858.23
Printing Department . . . . .	374,282.70	248,383.01
Departmental Stationery and Postage . . . . .	111,407.44	
Sumner Traffic Tunnel . . . . .	260,220.64	176,431.65
Water Service . . . . .	1,041,897.85	788,552.28
Total Departmental Maintenance (Exhibit C-2) . . . . .	<u>\$2,126,927.02</u>	<u>\$1,323,546.33*</u>
<b>DEBT REQUIREMENTS</b>		
Redemption of Floating Debt:		
Tax Title Loans from Commonwealth . . . . .	\$1,470,087.01	
Redemption of Funded Debt:		
Rapid Transit, Serial Loan . . . . .	6,000.00	
Water Service, Serial Loans . . . . .	41,000.00	
Payments to Sinking Fund Commission:		
Rapid Transit . . . . .	840,049.97	
Sumner Traffic Tunnel . . . . .	273,024.00	
Interest:		
Rapid Transit . . . . .	2,127,092.55	
Sumner Traffic Tunnel . . . . .	836,411.25	
Water Service . . . . .	12,212.50	
Total Debt Requirements (Exhibit C-2) . . . . .	<u>\$5,605,877.28</u>	
<b>METROPOLITAN WATER ASSESSMENT</b>		
Serial Loans . . . . .	\$1,113,463.80	
Interest . . . . .	834,293.18	
Maintenance . . . . .	938,107.71	
On account of Brookline credit . . . . .	88,219.00	
Total Metropolitan Water Assessment (Exhibit C-2) . . . . .	<u>\$2,974,083.69</u>	
<b>REFUNDS</b>		
Water Rates . . . . .	\$228.80	
Tax Titles, Water . . . . .	16.56	
Rents — Board of Real Estate Commissioners . . . . .	368.39	
Total Refunds (Exhibit C-2) . . . . .	<u>\$613.75</u>	
Penal Industries:		
General . . . . .	\$12,592.91	
Poultry . . . . .	31,882.05	
Total Industries (Exhibit C-2) . . . . .	<u>\$44,474.96</u>	
* Regular Pay Roll Payments . . . . .	\$1,227,377.47	
Emergency Compensation Allowance . . . . .	96,168.86	
	<u>\$1,323,546.33</u>	

SCHEDULE C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Contractual Services	Equipment	Supplies	Materials	Special Items
\$14,360.91	\$19.00	\$178.79		
10,668.58	319.35	14,554.44	\$6.82	\$517.50
179,918.94	865.07	7,039.53	410.07	80.00
55,166.95	1,119.02	4,169.35	62,073.63	3,370.74
			111,407.44	
70,589.07	2,868.47	5,530.90	3,964.85	835.70
155,576.75	13,644.67	22,238.30	41,120.86	20,764.99
\$486,281.20	\$18,835.58	\$53,711.31	\$218,983.67	\$25,568.93

SCHEDULE C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY		Total Expenditures	Personal Service
FEDERAL GRANTS			
Aid Disbursements:			
Dependent Children . . . . .		\$371,250.26	
Old Age Assistance . . . . .		3,144,983.82	
Administration Expenses:			
Dependent Children . . . . .		85,972.35	\$85,972.35
Old Age Assistance . . . . .		104,048.09	104,048.09
Public Health:			
Cadet Nursing Program . . . . .		120,785.18	52,826.84
Health Education . . . . .		5,275.08	1,913.28
Social Disease Control . . . . .		10,338.81	6,630.54
War Production:			
School Program . . . . .		161,454.51	132,970.61
Total Federal Grants (Exhibit C-2) . . . . .		<u>\$4,004,108.10</u>	<u>\$384,361.71</u>
MISCELLANEOUS			
Betterments . . . . .		\$63,353.93	
Debt Drawn for and Unpaid . . . . .		80,000.00	
Defense Bond Pay Roll Deductions . . . . .		687,182.30	
Duplicates and Overpayments . . . . .		58,999.84	
Equipment Replacement Reserve . . . . .		580.50	
Foreclosed Real Estate, Emergency Reconstruction . . . . .		82,737.92	
Interest Tailings . . . . .		160.00	
Pay Roll Tailings . . . . .		2,820.88	
Refunded Tax Titles, General Revenue . . . . .		15,017.06	
Street Openings Account . . . . .		5,105.00	
Tellers' Adjustment Account . . . . .		1,437.87	
Unliquidated Reserve, 1941 . . . . .		128.38	
Unliquidated Reserve, 1942 . . . . .		691.55	
Unliquidated Reserve, 1943 . . . . .		135,137.95	
Warrants Payable . . . . .		1,269,380.17	
Water Service, Deposit Account . . . . .		26,558.00	
Withholding Tax Deductions . . . . .		3,967,349.67	
Total Miscellaneous (Exhibit C-2) . . . . .		<u>\$6,396,641.02</u>	

SCHEDULE C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1944

Contractual Services	Equipment	Supplies	Materials	Special Items
				\$371,250.26
				3,144,983.82
\$47,132.35	\$20,626.99	\$199.00		
2,477.45	131.00	753.35		
1,350.00	801.28	1,556.99		
		28,483.90		
\$50,959.80	\$21,559.27	\$30,993.24		\$3,516,234.08

**SCHEDULE C-3**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Analysis of Tax Title Account**  
**Fiscal Year Ended December 31, 1944**

Balance, December 31, 1943 . . . . .		\$4,479,896.27
Additions:		
Commitments (Costs and Interest) . . . . .	\$59,960.39	
Transfers from Tax Accounts (Schedule B-4) . . . . .	1,218,263.63	
Transfers from Moth Assessments . . . . .	70.00	
Transfers from Sidewalk Assessments . . . . .	320.84	
Transfers from Building Department . . . . .	2,406.50	
Refunds after Payment . . . . .	16,068.35	
	<hr/>	1,297,089.71
		\$5,776,985.98
Decreases:		
Receipts (Schedule C-1) . . . . .	\$1,157,674.07	
Abatements charged to Special Overlay Reserve (Schedule B-5) . . . . .	260.74	
Abatements charged to Overlay Accounts (Schedule B-5) . . . . .	43,249.15	
Transfers to Tax Possessions (Schedule C-4) . . . . .	273,380.43	
Transfers to Tax Accounts (Schedule B-4) . . . . .	131,391.92	
Transfers to Sidewalk Assessments . . . . .	52.39	
Transfers to Moth Assessments . . . . .	22.80	
Canceled Costs and Interest . . . . .	27,670.57	
	<hr/>	1,633,702.07
Balance, December 31, 1944 (Exhibit C-1) . . . . .		<u>\$4,143,283.91</u>



**SCHEDULE C-4**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Analysis of Tax Possessions Account**  
**Fiscal Year Ended December 31, 1944**

Balance, December 31, 1943 . . . . .		\$2,432,041.58
Additions:		
Commitments (Land Court Fees, etc.) . . . . .	\$6,663.08	
Transfers from Tax Titles — General Revenue . . . . .	273,380.43	
Transfers from Tax Titles — Sinking Funds . . . . .	13,115.98	
Transfers from Tax Titles — Water . . . . .	6,320.97	
Profit on Sales . . . . .	29,433.89	
		<u>328,914.35</u>
		\$2,760,955.93
Decreases:		
Receipts (Schedule C-1) . . . . .	\$327,430.00	
Loss on Sales . . . . .	109,320.55	
		<u>436,750.55</u>
Balance, December 31, 1944 (Exhibit C-1) . . . . .		<u><u>\$2,324,205.38</u></u>

**SCHEDULE C-5**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1944**

Authority		From the Appropriation for	To the Appropriation for	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3			
	Dec. 30, 1944 Dec. 30, 1944	City Debt Requirements, Interest..... Board of Real Estate Commissioners, Receipts.	City Record, Receipts..... Printing Department, Receipts.....	\$13,017.46 \$3,142.10
Dec. 28, 1944	..... Dec. 30, 1944	Board of Real Estate Commissioners, Receipts..... Sumner Traffic Tunnel, Receipts.....	Total, Income Departments..... Foreclosed Real Estate, Emergency Reconstruction..... Sumner Traffic Tunnel, Excess Primary Sinking Fund Requirement.....	\$96,159.56 \$11,757.40 136,627.61
			Total, Miscellaneous.....	\$148,385.01
<b>SPECIAL TRANSFERS</b>				
	June 30, 1944	Water Service, Receipts.....	City Loans, Redemption of.....	\$1,110,823.21

**SECTION D**  
**CAPITAL IMPROVEMENT FUNDS**

**EXHIBIT D-1**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Balance Sheet**  
**December 31, 1944**

**ASSETS**

Cash in Treasury . . . . .		\$991,918.35
Accounts Receivable:		
Boylston Street Subway . . . . .	\$229,153.05	
Huntington Avenue Subway . . . . .	106,184.08	
		335,337.13
Loans Authorized and Unissued:		
Public Ways, Construction of . . . . .	\$1,600,000.00	
Huntington Avenue Subway . . . . .	200,000.00	
Huntington Avenue Underpass . . . . .	50,000.00	
New City Hall, Plans, etc. . . . .	10,000.00	
		1,860,000.00
Total . . . . .		<u>\$3,187,255.48</u>

**LIABILITIES AND RESERVES**

Appropriation Balances . . . . .	\$991,918.35
Revenues Available when Collected . . . . .	335,337.13
Construction Authorized . . . . .	1,860,000.00
Total . . . . .	<u>\$3,187,255.48</u>

**SCHEDULE D-1**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Cash Receipts and Disbursements**  
**Fiscal Year Ended December 31, 1944**

Balance, January 1, 1944 . . . . .	\$860,011.61
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RECEIPTS

Bonds Issued:

Sewerage Works . . . . .	\$200,000.00	
Public Ways, Construction of . . . . .	1,400,000.00	
Huntington Avenue Subway Extension . . . . .	150,000.00	
		\$1,750,000.00

Miscellaneous:

Huntington Avenue Subway . . . . .	\$17,679.70	
Traffic Tunnel, Rental, Sales, etc. . . . .	348.75	
Dorchester Rapid Transit . . . . .	49.96	
Public Ways, Construction of . . . . .	6,308.68	
		24,387.09

Total Receipts . . . . .	1,774,387.09
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Total, Balance and Receipts . . . . .	\$2,634,398.70
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PAYMENTS

Capital Outlays:

New Fire Stations, etc. . . . .	\$8,349.99	
Park and Playground Improvements, etc. . . . .	3,370.37	
Playgrounds, Establishment and Extension . . . . .	342.82	
Bridges, Construction of . . . . .	84,317.66	
Public Ways, Construction of . . . . .	1,052,679.93	
Sewerage Works . . . . .	322,628.83	
Highways, Making of . . . . .	4,550.80	
Boston Tunnel and Subway . . . . .	27,402.55	
Boylston Street Subway . . . . .	2,119.58	
Boylston Street Subway, Acts of 1930 . . . . .	3,558.88	
Dorchester Rapid Transit . . . . .	1,924.12	
Dorchester Tunnel . . . . .	2,125.29	
East Boston Tunnel Alterations . . . . .	342.62	
East Boston Tunnel Alterations, Acts of 1924 . . . . .	633.87	
Huntington Avenue Subway . . . . .	121,357.18	
Traffic Tunnel . . . . .	6,775.86	
		1,642,480.35

Total Payments . . . . .	1,642,480.35
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Balance, December 31, 1944 (Exhibit D-1) . . . . .	\$991,918.35
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**EXHIBIT D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Summary of Appropriations, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1944**

DEPARTMENT AND IMPROVEMENT	Balances from 1943	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1944	Loans Issued in 1944	To	From
BOSTON TRAFFIC COMMISSION					
Automatic Traffic Control Signals in Various Sections of the City,	\$38,193.13				
FIRE DEPARTMENT					
New Fire Stations and Additions to and Improvement of Existing Fire Stations	26,737.17				
PARK DEPARTMENT					
Airport Improvements	169.02				\$169.02
Park and Playground Improvements, etc.	3,628.24			\$6,035.99	
Playgrounds, Establishment and Extension of	5,305.22				
Tenean Beach, Purchase and Improvement of Beach Land	5,866.97				5,866.97
PUBLIC BUILDINGS DEPARTMENT					
Gymnasium, South Boston, Establishment of New City Hall, Plans, etc.	42,583.50				
PUBLIC WORKS DEPARTMENT					
Bridges, Construction of	128,726.86				
Public Ways, Construction of	73,385.12	\$6,308.68	\$1,400,000.00		
Sewerage Works	175,580.02		200,000.00		
STREET LAYING-OUT DEPARTMENT					
Highways, Making of	84,218.67				
TRANSIT DEPARTMENT					
Arlington Station	1,782.80				
Boston Tunnel and Subway	27,406.44			5,000.00	
Boylston Street Subway	3,231.50				
Boylston Street Subway, Chapter 394, Acts of 1930	30,449.86				
Cambridge Connection	10,511.17				5,000.00
Dorchester Rapid Transit	17,379.16	49.96			
Dorchester Tunnel	4,122.44			15,000.00	
East Boston Tunnel Alterations	2,900.07				
East Boston Tunnel Alterations, Acts of 1924	2,177.02				
East Boston Tunnel Extension	4,227.95				
Huntington Avenue Subway, Acts of 1937 and 1938	66,717.18	17,679.70	150,000.00	13,800.49	
Huntington Avenue Underpass, Chapter 395, Acts of 1938	13,800.49				13,800.49
Hyde Park Street Railway	534.19				
Traffic Tunnel	69,608.17	348.75			
Tremont Street Subway Alterations, Acts of 1924	20,709.25				15,000.00
Totals	\$860,011.61	\$24,387.09	\$1,750,000.00	\$39,836.48	\$39,836.48

EXHIBIT D-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
CAPITAL IMPROVEMENT FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1943

Total Amounts Available	Expenditures			Balances to 1945			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$38,193.13				\$38,193.13		\$1,643.38	\$36,549.75
26,737.17	\$7,462.92	\$887.07	\$8,349.99	18,387.18		5,774.59	12,612.59
9,664.23	3,370.37		3,370.37	6,293.86		55.00	6,238.86
5,305.22	342.82		342.82	4,962.40			4,962.40
42,583.50				42,583.50	\$10,000.00	1,456.00	41,127.50 10,000.00
128,726.86	84,317.66		84,317.66	44,409.20		18,010.83	26,398.37
1,479,693.80	1,052,679.93		1,052,679.93	427,013.87	1,600,000.00	532,786.72	1,494,227.15
375,580.02	322,476.40	152.43	322,628.83	52,951.19		32,795.94	20,155.25
84,218.67	4,550.80		4,550.80	79,667.87		79,667.87	
1,782.80				1,782.80			1,782.80
32,406.44	27,402.55		27,402.55	5,003.89		85.00	4,918.89
3,231.50	2,119.58		2,119.58	1,111.92		101.60	1,010.32
30,449.86	3,558.88		3,558.88	26,890.98			26,890.98
5,511.17				5,511.17			5,511.17
17,429.12	1,924.12		1,924.12	15,505.00			15,505.00
19,122.44	2,125.29		2,125.29	16,997.15		74.75	16,922.40
2,900.07	342.62		342.62	2,557.45			2,557.45
2,177.02	633.87		633.87	1,543.15			1,543.15
4,227.95				4,227.95			4,227.95
248,197.37	121,357.18		121,357.18	126,840.19	200,000.00	5,617.46	321,222.73 50,000.00
534.19				534.19	50,000.00		534.19
69,956.92	6,775.86		6,775.86	63,181.06		239.00	63,181.06
5,769.25				5,769.25			5,530.25
\$2,634,398.70	\$1,641,440.85	\$1,039.50	\$1,642,480.35	\$991,918.35	\$1,860,000.00	\$678,308.14	\$2,173,610.21



**SCHEDULE D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1944**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
	Dec. 30, 1944	Park Department: Airport Improvements.....	Park Department: Park and Playground Improve- ments, etc.....	\$169.02	\$6,035.99
	Dec. 30, 1944	Tenean Beach, Purchase and Im- provement of Beach Land.....	Park and Playground Improve- ments, etc.....	5,866.97	
	Dec. 26, 1944	Transit Department: Cambridge Connection.....	Transit Department: Boston Tunnel and Subway.....	\$5,000.00	
	Dec. 26, 1944	Tremont Street Subway Altera- tions, Acts of 1924.....	Dorchester Tunnel.....	15,000.00	33,800.49
	Dec. 26, 1944	Huntington Avenue Underpass, Chapter 395, Acts of 1938.....	Huntington Avenue Subway, Acts of 1937 and 1938.....	13,800.49	
			Total — Capital Improvement Funds.....	\$39,836.48	

**SECTION E**  
**DEBT AND SINKING FUNDS**

**EXHIBIT E-1**  
**City of Boston and County of Suffolk**  
**BALANCE SHEETS — DEBT AND SINKING FUNDS**  
**January 1 and December 31, 1944**

	January 1, 1944	December 31, 1944
<b>ASSETS</b>		
Cash — Sinking Fund Commission:		
In Treasury and Depositories . . . . .	\$2,575,442.40	\$2,653,304.90
Investments—Sinking Fund Commission . . . . .	21,289,450.00	17,693,450.00
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street . . . . .	\$14,524.83	\$9,494.81
Sewer . . . . .	8,109.97	6,617.68
	22,634.80	16,112.49
Apportioned but not Due:		
Street . . . . .	\$130,528.08	\$108,627.29
Sewer . . . . .	59,017.67	55,286.49
	189,545.75	163,913.78
Unapportioned:		
Street . . . . .	\$307,118.88	\$315,548.73
Sewer . . . . .	50,657.17	35,984.13
	357,776.05	351,532.86
Tax Titles — Street and Sewer Assessments . . . . .	109,632.19	96,871.94
Amounts to be Provided for Retirement of Net Funded or Fixed Debt:		
Sinking Fund . . . . .	\$57,374,543.56	\$55,764,826.54
Serial . . . . .	53,874,350.00	46,849,850.00
	*111,248,893.56	*102,614,676.54
Liquidating Debt . . . . .	2,896,897.51	1,426,810.50
<b>Total Assets . . . . .</b>	<b><u>\$138,690,272.26</u></b>	<b><u>\$125,016,673.01</u></b>
<b>LIABILITIES AND SURPLUS</b>		
Sinking Fund Loans:		
Inside Debt Limit . . . . .	\$3,563,000.00	\$1,554,000.00
Outside Debt Limit . . . . .	76,637,600.00	74,051,600.00
	\$80,200,600.00	\$75,605,600.00
Serial Loans:		
Inside Debt Limit . . . . .	\$29,245,000.00	\$27,713,000.00
Outside Debt Limit . . . . .	24,629,350.00	19,136,850.00
	53,874,350.00	46,849,850.00
Tax Title Loans . . . . .	2,896,897.51	1,426,810.50
Revenues Available when Collected:		
Special Assessments . . . . .	\$569,956.60	\$531,559.13
Tax Titles . . . . .	109,632.19	96,871.94
	679,588.79	628,431.07
Sinking Fund Surplus . . . . .	1,038,835.96	505,981.44
<b>Total Liabilities and Surplus, . . . . .</b>	<b><u>\$138,690,272.26</u></b>	<b><u>\$125,016,673.01</u></b>

\* Sinking Fund Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

**EXHIBIT E-2**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Funded Debt**  
**Fiscal Year Ended December 31, 1944**

Gross funded debt, December 31, 1943 . . . . .		\$134,074,950.00
Add funded debt issued in 1944:		
City Debt . . . . .	\$2,150,000.00	
Rapid Transit Debt . . . . .	150,000.00	
	<hr/>	2,300,000.00
		<hr/>
		\$136,374,950.00
Deduct funded debt paid in 1944:		
City Debt . . . . .	\$12,654,500.00	
County Debt . . . . .	135,000.00	
Water Debt . . . . .	41,000.00	
Rapid Transit Debt . . . . .	1,089,000.00	
	<hr/>	13,919,500.00
		<hr/>
Gross funded debt, December 31, 1944 . . . . .		\$122,455,450.00
Sinking Funds, December 31, 1943 . . . . .	\$23,864,892.40	
Receipts during 1944 . . . . .	1,875,384.91	
	<hr/>	\$25,740,277.31
		<hr/>
Payments during 1944 . . . . .	5,393,522.41	
	<hr/>	
Total redemption means, December 31, 1944 . . . . .		20,346,754.90
		<hr/>
Net funded debt, December 31, 1944 . . . . .		<u><u>\$102,108,695.10</u></u>

**EXHIBIT E-3**  
**City of Boston and County of Suffolk**

**DEBT AND SINKING FUNDS**  
**Changes in Floating Debt**  
**Fiscal Year Ended December 31, 1944**

**LOANS IN ANTICIPATION OF REVENUE**

Loans brought forward from 1943 . . . . .		\$9,000,000.00
Loans issued during 1944 . . . . .		*32,500,000.00
		<hr/>
		\$41,500,000.00
Less 1943 Loans paid off . . . . .	\$9,000,000.00	
Less 1944 Loans paid off . . . . .	24,000,000.00	
	<hr/>	
		33,000,000.00
		<hr/>
Net outstanding obligations . . . . .		<u>\$8,500,000.00</u>

\* Total authorized by City Council, \$40,000,000.

**TAX TITLE LOANS**  
**(Chapter 49, Acts of 1933 as amended)**

Loans outstanding, December 31, 1943 . . . . .	*\$2,896,897.51
Less payments to Treasurer of the Commonwealth . . . . .	1,470,087.01
	<hr/>
Balance outstanding, December 31, 1944 . . . . .	<u>\$1,426,810.50</u>

\* Under the provisions of Chapter 49, Acts of 1933, this amount will be liquidated by monthly payments to the Treasurer of the Commonwealth of receipts from Tax Titles pledged to the redemption of the Loan.

**EXHIBIT E-4**  
**City of Boston and County of Suffolk**

**DEBT AND SINKING FUNDS**

**Debt Incurring Power in 1944**

Total debt incurring power within the debt limit (2½ per cent of \$1,438,927,624, the average assessed valuation for three years, less abatements)		\$35,973,190.60
Debt incurred:		
Total funded debt, city and county	\$134,074,950.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$25,440,250.00	
Traffic Tunnel debt	16,000,000.00	
Traffic Tunnel debt, "Series B"	3,000,000.00	
Traffic Tunnel debt, "Series C"	600,000.00	
County debt	1,446,000.00	
Rapid Transit debt	54,780,700.00	
	\$101,266,950.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	4,391,000.00	
		105,657,950.00
Funded debt within the debt limit		\$28,417,000.00
Offsets to funded debt:		
Sinking funds	\$23,864,892.40	
Less sinking funds for debt outside the debt limit:		
City	\$3,221,667.72	
Rapid Transit	15,096,278.37	
Traffic Tunnel	1,438,300.73	
Traffic Tunnel, "Series B"	608,320.18	
Traffic Tunnel, "Series C"	81,035.28	
	20,445,602.28	
Offsets to funded debt within the debt limit		3,419,290.12
Net indebtedness within the debt limit, December 31, 1943	\$24,997,709.88	
Loans authorized but not issued (within the debt limit)	210,000.00	
Used debt incurring power within the debt limit		25,207,709.88
Unused debt incurring power within the debt limit, January 1, 1944		\$10,765,480.72
Estimated increase during the year by:		
Interest on sinking fund investments	\$83,515.84	
Appropriation for sinking funds for debt within the debt limit	16,000.00	
Serial bonds redeemable during year	3,682,000.00	
		3,781,515.84
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u>\$14,546,996.56</u>

**EXHIBIT E-5**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Debt Issued**  
**Fiscal Year Ended December 31, 1944**

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
June 20, 1944	Aug. 1, 1944	1½	Public Ways, Construction of.....	\$1,000,000.00		{Aug. 1, 1945-54, Inclusive	\$100,000.00
July 11, 1943	Aug. 1, 1944	1½	Sewerage Works.....	200,000.00		{Aug. 1, 1945-64, Inclusive	7,000.00
Chap. 393, Acts of 1938.	Aug. 1, 1944	1½	Subway Bonds, Acts of 1933 (Huntington Avenue Subway Extension).		\$150,000.00	{Aug. 1, 1945-74, Inclusive	6,000.00
Nov. 24, 1944	Dec. 15, 1944	¾	City of Boston Municipal Relief Loan, Act of 1943.....	550,000.00		{Aug. 1, 1974 Dec. 15, 1945-49, Inclusive	110,000.00
June 20, 1944	Dec. 15, 1944	1	Public Ways, Construction of.....	400,000.00		{Dec. 15, 1945-54, Inclusive	40,000.00
			Totals.....	\$2,150,000.00	\$150,000.00		

Inside Debt Limit  
Outside Debt Limit

\$2,150,000.00  
150,000.00  
\$2,300,000.00



**EXHIBIT E-6**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Funded Debt Charges To Be Met from Taxes**  
**December 31, 1944**

YEAR	Serial Bond Maturities	Serial Bond Interest	Sinking Fund Requirements	Sinking Fund Interest	Total Debt Charges
1945	\$8,449,500.00	\$1,180,909.75	\$8,088.00	\$50,359.00	\$9,688,856.75
1946	7,326,500.00	985,766.00	8,088.00	18,414.00	8,338,768.00
1947	6,506,850.00	784,481.00	8,088.00	15,414.00	7,314,833.00
1948	5,543,500.00	607,935.00	8,088.00	13,454.00	6,172,977.00
1949	4,671,500.00	461,192.50	8,088.00	637.50	5,141,418.00
1950	3,778,000.00	344,147.50	2,022.00	637.50	4,124,807.00
1951	2,996,000.00	249,582.50		637.50	3,246,220.00
1952	2,085,000.00	176,122.50		637.50	2,261,760.00
1953	1,605,000.00	123,510.00		450.00	1,728,960.00
1954	932,000.00	81,730.00		450.00	1,014,180.00
1955	603,000.00	59,660.00		450.00	663,110.00
1956	425,000.00	44,552.50		450.00	470,002.50
1957	254,000.00	33,762.50		450.00	288,212.50
1958	191,000.00	27,597.50		450.00	219,047.50
1959	146,000.00	23,195.00		450.00	169,645.00
1960	123,000.00	20,030.00		450.00	143,480.00
1961	115,000.00	17,265.00		450.00	132,715.00
1962	109,000.00	14,640.00		450.00	124,090.00
1963	97,000.00	12,135.00		450.00	109,585.00
1964	90,000.00	9,840.00		450.00	100,290.00
1965	64,000.00	7,650.00		450.00	72,100.00
1966	63,000.00	6,285.00		450.00	69,735.00
1967	63,000.00	4,937.50		450.00	68,387.50
1968	54,000.00	3,590.00		450.00	58,040.00
1969	38,000.00	2,500.00		450.00	40,950.00
1970	34,000.00	1,850.00		450.00	36,300.00
1971	32,000.00	1,270.00		450.00	33,720.00
1972	26,000.00	725.00		450.00	27,175.00
1973	16,000.00	300.00		450.00	16,750.00
1974	6,000.00	75.00		450.00	6,525.00
Totals	\$46,442,850.00	\$5,287,236.75	\$42,462.00	\$110,091.00	\$51,882,639.75

**EXHIBIT E-7**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Funded Debt Payable**  
**December 31, 1944**

YEAR	Serial Bonds					
	City	Welfare and Relief	County	Water	Rapid Transit	Total Serial Bonds
1945	\$4,491,000.00	\$3,825,500.00	\$133,000.00	\$39,000.00	\$6,000.00	\$8,494,500.00
1946	4,069,000.00	3,124,500.00	133,000.00	38,000.00	6,000.00	7,370,500.00
1947	3,749,350.00	2,624,500.00	133,000.00	36,000.00	6,000.00	6,548,850.00
1948	3,216,000.00	2,198,500.00	129,000.00	36,000.00	6,000.00	5,585,500.00
1949	2,793,000.00	1,760,500.00	118,000.00	36,000.00	6,000.00	4,713,500.00
1950	2,511,000.00	1,160,000.00	107,000.00	36,000.00		3,814,000.00
1951	2,219,000.00	675,000.00	102,000.00	36,000.00		3,032,000.00
1952	1,676,000.00	307,000.00	102,000.00	36,000.00		2,121,000.00
1953	1,474,000.00	30,000.00	101,000.00	36,000.00		1,641,000.00
1954	832,000.00		100,000.00	36,000.00		968,000.00
1955	503,000.00		100,000.00	12,000.00		615,000.00
1956	325,000.00		100,000.00			425,000.00
1957	165,000.00		89,000.00			254,000.00
1958	147,000.00		44,000.00			191,000.00
1959	146,000.00					146,000.00
1960	123,000.00					123,000.00
1961	115,000.00					115,000.00
1962	109,000.00					109,000.00
1963	97,000.00					97,000.00
1964	90,000.00					90,000.00
1965	64,000.00					64,000.00
1966	63,000.00					63,000.00
1967	63,000.00					63,000.00
1968	54,000.00					54,000.00
1969	38,000.00					38,000.00
1970	34,000.00					34,000.00
1971	32,000.00					32,000.00
1972	26,000.00					26,000.00
1973	16,000.00					16,000.00
1974	6,000.00					6,000.00
1975						
1976						
1977						
1978						
1979						
1980						
1981						
1982						
1983						
1984						
1985						
1986						
1987						
Totals	\$29,246,350.00	\$15,705,500.00	\$1,491,000.00	\$377,000.00	\$30,000.00	\$46,849,850.00

EXHIBIT E-7  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
DEBT AND SINKING FUNDS  
FUNDED DEBT PAYABLE  
DECEMBER 31, 1944

YEAR	Sinking Fund Bonds				Grand Total
	City	Traffic Tunnel	Rapid Transit	Total Sinking Fund	
1945 . . . . .	\$1,654,000.00		\$2,056,700.00	\$3,710,700.00	\$12,205,200.00
1946 . . . . .	150,000.00		1,588,150.00	1,738,150.00	9,108,650.00
1947 . . . . .	49,000.00		1,491,850.00	1,540,850.00	8,089,700.00
1948 . . . . .	320,900.00		2,025,000.00	2,345,900.00	7,931,400.00
1949 . . . . .			650,000.00	650,000.00	5,363,500.00
1950 . . . . .			1,000,000.00	1,000,000.00	4,814,000.00
1951 . . . . .					3,032,000.00
1952 . . . . .	5,000.00			5,000.00	2,126,000.00
1953 . . . . .					1,641,000.00
1954 . . . . .					968,000.00
1955 . . . . .					615,000.00
1956 . . . . .			950,000.00	950,000.00	1,375,000.00
1957 . . . . .			5,000,000.00	5,000,000.00	5,254,000.00
1958 . . . . .			1,300,000.00	1,300,000.00	1,491,000.00
1959 . . . . .			5,315,000.00	5,315,000.00	5,461,000.00
1960 . . . . .			1,975,000.00	1,975,000.00	2,098,000.00
1961 . . . . .			1,750,000.00	1,750,000.00	1,865,000.00
1962 . . . . .			1,515,000.00	1,515,000.00	1,624,000.00
1963 . . . . .		\$2,000,000.00	703,000.00	2,703,000.00	2,800,000.00
1964 . . . . .		500,000.00	248,000.00	748,000.00	838,000.00
1965 . . . . .		800,000.00	60,000.00	860,000.00	924,000.00
1966 . . . . .		150,000.00	150,000.00	300,000.00	363,000.00
1967 . . . . .		50,000.00	1,662,000.00	1,712,000.00	1,775,000.00
1968 . . . . .			1,718,000.00	1,718,000.00	1,772,000.00
1969 . . . . .			1,380,000.00	1,380,000.00	1,418,000.00
1970 . . . . .			2,090,000.00	2,090,000.00	2,124,000.00
1971 . . . . .			3,570,000.00	3,570,000.00	3,602,000.00
1972 . . . . .			3,570,000.00	3,570,000.00	3,596,000.00
1973 . . . . .		100,000.00	2,207,000.00	2,307,000.00	2,323,000.00
1974 . . . . .			1,102,000.00	1,102,000.00	1,108,000.00
1975 . . . . .			990,000.00	990,000.00	990,000.00
1976 . . . . .			3,060,000.00	3,060,000.00	3,060,000.00
1977 . . . . .			1,460,000.00	1,460,000.00	1,460,000.00
1978 . . . . .			70,000.00	70,000.00	70,000.00
1979 . . . . .		50,000.00		50,000.00	50,000.00
1980 . . . . .		4,000,000.00	105,000.00	4,105,000.00	4,105,000.00
1981 . . . . .	15,000.00	3,000,000.00	285,000.00	3,300,000.00	3,300,000.00
1982 . . . . .		5,950,000.00	565,000.00	6,515,000.00	6,515,000.00
1983 . . . . .		2,200,000.00	910,000.00	3,110,000.00	3,110,000.00
1984 . . . . .		500,000.00	155,000.00	955,000.00	955,000.00
1985 . . . . .			500,000.00	500,000.00	500,000.00
1986 . . . . .			560,000.00	560,000.00	560,000.00
1987 . . . . .			75,000.00	75,000.00	75,000.00
	\$2,193,900.00	\$19,600,000.00	\$53,811,700.00	\$75,605,600.00	\$122,455,450.00

**SCHEDULE E-1**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Gross and Net Funded Debt**  
**Fiscal Year Ended December 31, 1944**

**GROSS FUNDED DEBT**

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1943 . . .	\$57,650,250.00	\$1,626,000.00	\$418,000.00	\$54,780,700.00	\$19,600,000.00	\$134,074,950.00
December 31, 1944 . . .	47,145,750.00	1,491,000.00	377,000.00	53,841,700.00	19,600,000.00	122,455,450.00
Decrease . . . . .	\$10,504,500.00	\$135,000.00	\$41,000.00	\$939,000.00		\$11,619,500.00

**NET FUNDED DEBT**

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1943 . . .	\$51,009,292.16	\$1,626,000.00	\$418,000.00	\$39,684,421.63	\$17,472,343.81	\$110,210,057.60
December 31, 1944 . . .	44,579,109.78	1,491,000.00	377,000.00	38,523,569.60	17,138,015.72	102,108,695.10
Decrease . . . . .	\$6,430,182.38	\$135,000.00	\$41,000.00	\$1,160,852.03	\$334,328.09	\$8,101,362.50

# SCHEDULE E-2

## City of Boston and County of Suffolk

### DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued  
Fiscal Year Ended December 31, 1944

CITY DEBT				
	Outstanding January 1, 1944	Issued in 1944	Matured or Canceled in 1944	Outstanding December 31, 1944
Bridges: Miscellaneous . . . . .	\$1,445,000.00		\$209,000.00	\$1,236,000.00
Cambridge Bridge . . . . .	602,900.00		300,000.00	302,900.00
Ferries . . . . .	127,000.00		25,000.00	102,000.00
Funding Loan . . . . .	8,696,000.00		901,000.00	7,795,000.00
Municipal Relief Loan . . . . .	18,872,000.00	\$550,000.00	3,716,500.00	15,705,500.00
State Tax Funding Loan . . . . .	300,000.00		300,000.00	
Miscellaneous:				
Boston Traffic Commission . . . . .	2,000.00		1,000.00	1,000.00
Commonwealth Avenue Underpass . . . . .	80,000.00		20,000.00	60,000.00
Defense Loan . . . . .	540,350.00		129,000.00	411,350.00
Fire Department . . . . .	152,000.00		20,000.00	132,000.00
Foreclosed Real Estate Emergency Reconstruction Loan, . . . . .	200,000.00		200,000.00	
Huntington Avenue Underpass . . . . .	171,000.00		26,000.00	145,000.00
Land, East Boston . . . . .	2,000.00		1,000.00	1,000.00
Land, Southampton Street . . . . .	6,000.00		3,000.00	3,000.00
Police Department . . . . .	68,000.00		10,000.00	58,000.00
Public Works Department, Garages . . . . .	5,000.00		3,000.00	2,000.00
Hospitals . . . . .	2,488,000.00		493,000.00	1,995,000.00
Public Buildings, Exclusive of Schoolhouses . . . . .	1,763,000.00		347,000.00	1,416,000.00
Public Parks, Playgrounds, etc. . . . .	1,138,000.00		203,000.00	935,000.00
Airport . . . . .	311,000.00		55,000.00	256,000.00
Schoolhouses and Sites . . . . .	6,336,000.00		2,360,000.00	3,976,000.00
Sewers: Miscellaneous . . . . .	8,430,000.00	200,000.00	1,624,000.00	7,006,000.00
Charles River Basin, etc. . . . .	769,000.00		600,000.00	169,000.00
Savin Hill Bay, Sewerage Works . . . . .	155,000.00		22,000.00	133,000.00
Streets:				
Miscellaneous . . . . .	318,000.00		181,000.00	137,000.00
Highways, Making of . . . . .	2,967,000.00		599,000.00	2,368,000.00
Public Ways, Construction of . . . . .	900,000.00	1,400,000.00	100,000.00	2,200,000.00
Cambridge Street and Court Street . . . . .	395,000.00		192,000.00	203,000.00
Centre Street . . . . .	2,000.00		2,000.00	
Dock Square and Faneuil Hall Square Improvement . . . . .	72,000.00		12,000.00	60,000.00
Traffic Tunnel . . . . .	16,000,000.00			16,000,000.00
Traffic Tunnel Series "B" . . . . .	3,000,000.00			3,000,000.00
Traffic Tunnel Series "C" . . . . .	600,000.00			600,000.00
Hyde Park Street Railway . . . . .	337,000.00			337,000.00
Rapid Transit Debt:				
Arlington Station . . . . .	1,248,000.00			1,248,000.00
Boston Tunnel and Subway . . . . .	8,302,700.00		956,000.00	7,346,700.00
Boylston Street Subway, Acts of 1911 . . . . .	5,493,000.00			5,493,000.00
Boylston Street Subway, Acts of 1930 . . . . .	5,015,000.00			5,015,000.00
Cambridge Connection . . . . .	1,663,000.00			1,663,000.00
Dorchester Rapid Transit . . . . .	11,135,000.00			11,135,000.00
Dorchester Tunnel . . . . .	12,240,000.00			12,240,000.00
East Boston Tunnel . . . . .	449,000.00		133,000.00	316,000.00
East Boston Tunnel Alterations . . . . .	3,915,000.00			3,915,000.00
East Boston Tunnel Alterations, Acts of 1924 . . . . .	75,000.00			75,000.00
East Boston Tunnel Extension . . . . .	2,500,000.00			2,500,000.00
Huntington Avenue Subway . . . . .	750,000.00			750,000.00
Huntington Avenue Subway Extension . . . . .	1,650,000.00	150,000.00		1,800,000.00
Tremont Street Subway, Alterations . . . . .	345,000.00			345,000.00
WATER DEBT				
Water Debt . . . . .	418,000.00		41,000.00	377,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935 . . . . .	1,446,000.00		102,000.00	1,344,000.00
Suffolk County Jail . . . . .	72,000.00		12,000.00	60,000.00
Suffolk County House of Correction . . . . .	108,000.00		21,000.00	87,000.00
Gross Funded Debt . . . . .	*\$13,074,950.00	\$2,300,000.00	\$13,919,500.00	*\$122,455,450.00

\* Exhibit E-2.

**SCHEDULE E-3**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Loans Authorized but not Issued**  
**December 31, 1944**

Dates of Orders	Object	Inside of Debt Limit	Outside of Debt Limit
Dec. 12, 1935	New City Hall Plans, etc. . . . .	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Subway (Chap. 395, Acts of 1938) . . . . .		\$200,000.00
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938) . . . . .		50,000.00
July 11, 1944	Public Ways, Construction of . . . . .	1,600,000.00	
		<u>\$1,610,000.00</u>	<u>\$250,000.00</u>
	Inside debt limit . . . . . \$1,610,000.00		
	Outside debt limit . . . . . 250,000.00		
	<u>\$1,860,000.00</u>		

**SCHEDULE E-4**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Analysis of Changes In Sinking Fund Surplus**  
**Fiscal Year Ended December 31, 1944**

Surplus as of January 1, 1944 . . . . .		\$1,038,835.96
Add:		
Betterments Paid to the Commission . . . . .	\$63,353.93	
Excess Funds over Debt Requirements . . . . .	42,313.96	
Interest on Investments . . . . .	10,000.00	
		<u>115,667.89</u>
		\$1,154,503.85
Subtract:		
Purchase and Cancellation of Outstanding Debt . . . . .	\$500,000.00	
Redemption of Serial Debt . . . . .	148,522.41	
		<u>648,522.41</u>
Surplus as of December 31, 1944 . . . . .		<u>\$505,981.44</u>

SECTION F  
TRUST FUNDS



EXHIBIT F-1  
City of Boston and County of Suffolk  
BALANCE SHEET — TRUST FUNDS  
December 31, 1944

ASSETS		
Cash:		
Under control of Treasurer	\$246,199.74	
In custody of Treasurer	3,148,417.22	
		<u>\$3,394,616.96</u>
Accounts Receivable:		
George Robert White Fund, Rents	\$25,841.55	
Gibson School Fund, Rents	300.00	
Mount Hope Cemetery, Fees, etc.	70.00	
		<u>26,211.55</u>
Investments		68,429,820.31
Total		<u>\$71,850,648.82</u>

LIABILITIES AND RESERVES

Appropriation Balances		\$245,818.59
Revenues Available when Collected		26,211.55
Reserved Accounts:		
Boston Retirement Fund	\$2,823,357.80	
Balances held for Investment	236,762.84	
Teachers' Retirement Fund	49,380.76	
Franklin Fund	28,769.00	
Permanent School Pension Fund	10,146.82	
Daniel Preston Lot Claim	381.15	
		<u>3,148,798.37</u>
Trust Funds		68,429,820.31
Total		<u>\$71,850,648.82</u>

**SCHEDULE F-1**  
**City of Boston and County of Suffolk**

**TRUST FUNDS**

Reflected in Accounts of City Auditor

Changes in Appropriation Balances

Fiscal Year Ended December 31, 1944

	Balances From 1943	Income and Credits	Expenditures	Balances To 1945
Boston Sanatorium:				
Susan H. Leeds Bequest, Income . . . . .	\$690.55	\$416.92	\$374.85	\$732.62
Michael Francis Cahill Fund, Income . . . . .		21,474.76	21,474.76	
Copenhagen Fund, Income . . . . .	6,341.71	200.00		6,541.71
Franklin Technical Institute . . . . .		174,672.60	174,672.60	
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income, . . . . .	536.75	25.00		561.75
J. Harleston Parker Medal Fund, Income . . . . .	248.29	72.50		320.79
Walter Scott Medal for Valor Fund, Income, . . . . .	861.28	124.02	117.10	868.20
Hospital Department:				
Smith Fund, Income . . . . .	400.00	145.00		545.00
Trust Funds, Income . . . . .	4,437.17	2,360.04		6,797.21
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income . . . . .		3,239.91	3,239.91	
Institutions Department:				
Samuel Hirschberg Fund, Income . . . . .	49.00	25.00		74.00
Sawyer Marcella Street Home Fund, Income . . . . .	258.46	81.50		339.96
Library Department:				
Trust Funds, Income . . . . .	72,803.29	51,998.82	40,839.88	83,962.23
James L. Whitney Bibliographical Account, Income . . . . .	2,479.40	700.00		3,179.40
Gift of Mrs. Donald C. Starr . . . . .		100.00		100.00
Anne Russell Chickering Fund . . . . .	25.00		23.10	1.90
Gift for Books on Abraham Lincoln . . . . .		50.00	50.00	
Gift for the Print Department . . . . .		1,013.40	1,013.40	
Park Department:				
Cemetery Trust Funds, Income . . . . .	20,704.58	26,294.77	13,832.75	33,166.60
Mary P. C. Cummings Trust Fund, Income . . . . .	45,429.43	5,909.96	2,117.25	49,222.14
Foss Flag Fund, Income . . . . .	210.30	85.00		295.30
Boston Common Tree Fund, Income . . . . .	160.87	140.44		301.31
Beacon Street Tree Planting Fund . . . . .	169.16			169.16
Randige Trust Fund, Income . . . . .	4,327.92	1,758.46		6,086.38
Phillips Street Fund, Income . . . . .	7,397.17	622.80	346.48	7,673.49
Police Charitable Fund, Income . . . . .	4,561.39	7,899.66	7,313.00	5,148.05
Public Buildings Department:				
Old State House Repair Fund, Income . . . . .	240.00	120.00		360.00
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income . . . . .		82.74	82.74	
Bowdoin Dorchester School Fund, Income . . . . .	1,049.90	191.26	80.25	1,160.91
Costello C. Converse School Fund, Income . . . . .	1,428.36	171.18		1,599.54
Eastburn School Fund, Income . . . . .	2,663.49	442.50	200.00	2,905.99
Elizabeth G. Desmond Milk Fund . . . . .	9,772.75		2,411.44	7,361.31
Elvira Bush Smith Fund . . . . .	27.33	10.00		37.33
Franklin Medal Fund, Income . . . . .	31.12	64.60	66.46	29.26
Gibson School Fund, Income . . . . .	7,952.48	2,873.70	2,587.28	8,238.90
Alice Gertrude and Anna Adele Maguire School Fund, Income . . . . .	18.75	12.50		31.25
Horace Mann School Fund, Income . . . . .	293.81	244.00	323.99	213.82
Peter P. F. Degrand School Fund, Income . . . . .	1,490.58	1,135.14	10.00	2,615.72
Samuel G. Davis School Fund, Income . . . . .	9,339.50	3,443.64	1,560.00	11,223.14
School Children's Special Gift Fund . . . . .	927.45			927.45
Teachers' Waterston Fund, Income . . . . .	2,825.79	200.98		3,026.77

SCHEDULE F-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
TRUST FUNDS  
REFLECTED IN ACCOUNTS OF CITY AUDITOR  
CHANGES IN APPROPRIATION BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1944

	Balances From 1943	Income and Credits	Expenditures	Balances To 1945
Henry L. Shattuck Fund for Purchase of Land Adjacent to James and Margaret Tobin Play and Rest Space . . . . .	\$6,914.50	\$3,591.50	\$10,506.00	
George Robert White Fund, Income . . . . .		237,693.18	237,693.18	
Totals . . . . .	\$217,067.53	\$549,687.48	*\$520,936.42	\$245,818.59

*Cash . . . . .	\$519,784.15
Warrants payable . . . . .	1,152.27
Total . . . . .	\$520,936.42

**SCHEDULE F-2**  
**City of Boston and County of Suffolk**

**TRUST FUNDS**  
**Statement of Cash Receipts and Disbursements**  
**Fiscal Year Ended December 31, 1944**

Total of Trust Funds, December 31, 1943 . . . . .		\$68,422,605.01
Receipts :		
Boston Retirement System:		
Tax Levy Appropriation . . . . .	\$2,334,924.00	
Members' Pay Roll Deductions . . . . .	1,083,714.86	
Prior Service — City of Cambridge . . . . .	978.00	
Commonwealth of Massachusetts — Teachers' Pension Grant . . . . .	242,830.64	
Public School Teachers' Retirement Fund . . . . .	56,066.01	
Perpetual Care — Cemetery Division . . . . .	107,023.92	
Franklin Foundation . . . . .	153,500.00	
Rents, etc. . . . .	409,482.99	
Bequests . . . . .	13,608.83	
Interest and Income on Investments . . . . .	2,068,321.97	
Appreciation on Investments Matured, Sold, etc. . . . .	123,317.42	
Accrued Interest on Investments Matured, Sold, etc. . . . .	68,036.52	
Premium on Investments Sold . . . . .	211,689.50	
Miscellaneous . . . . .	155.41	
		6,873,650.07
Accounts Receivable:		
George Robert White Fund — Rental Charges . . . . .	\$401,231.96	
Gibson School Fund — Rental Charges . . . . .	300.00	
		401,531.96
		\$75,697,787.04
Payments:		
Boston Retirement System:		
Payments to Pensioners . . . . .	\$2,014,678.17	
Refunds of Members' Pay Roll Deductions . . . . .	374,522.34	
Public School Teachers' Retirement Fund . . . . .	77,264.42	
Premium on Investments Purchased . . . . .	13,483.70	
Accrued Interest on Investments Purchased . . . . .	15,338.34	
Depreciation on Investments Matured, Sold, etc. . . . .	72,481.56	
Payments from Appropriations (Schedule F-1) . . . . .	520,936.42	
Rector of Trinity Church . . . . .	17,456.72	
Interest Allowed on Investments Sold . . . . .	22,115.64	
Miscellaneous . . . . .	391.02	
		\$3,128,668.33
Transfers:		
To Appropriations . . . . .	\$305,635.27	
To School Committee . . . . .	553.00	
To Hospital Trustees . . . . .	4,373.18	
To Headmasters of Various Schools . . . . .	521.12	
To Overseers of Public Welfare . . . . .	274.53	
To Library Trustees . . . . .	650.00	
		312,007.10
Accounts Receivable:		
George Robert White Fund — Rental Credits . . . . .	406,462.79	
		3,847,138.22
Total of Trust Funds, December 31, 1944 . . . . .		<u>\$71,850,648.82</u>



**SECTION G**

**MISCELLANEOUS SCHEDULES AND CHARTS**

# **SCHEDULE G-1** **City of Boston and County of Suffolk**

## **APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1944**

City Appropriations . . . . .		\$37,798,165.00
County Appropriations . . . . .		3,541,626.57
School Committee Appropriations . . . . .		16,821,165.69
Emergency Compensation Allotments (City) . . . . .		1,450,000.00
Emergency Compensation Allotments (County) . . . . .		203,200.00
Overlay Deficits, 1938, 1939, 1940 and 1941 . . . . .		1,901,720.17
Debt requirements certified by City Auditor to Board of Assessors:		
City purposes . . . . .	\$8,670,932.69	
County purposes . . . . .	180,326.25	
School purposes . . . . .	543,543.75	
		9,394,802.69
Boston Retirement Board:		
Pension Accumulation Fund . . . . .		2,334,924.00
Huntington Avenue Subway, Rental Deficit . . . . .		101,348.84
Summer Traffic Tunnel Deficit . . . . .		315,573.88
Amount of State Tax . . . . .	\$2,542,573.00	
Charles River Basin Assessment:		
District:		
Serial Bonds . . . . .	\$3,303.03	
Interest . . . . .	41,260.59	
Maintenance . . . . .	57,905.91	
		102,469.53
Bridge:		
Sinking Fund . . . . .	\$3,716.48	
Interest . . . . .	20,054.55	
		23,771.03
Metropolitan Park Assessment:		
Serial Bonds . . . . .	\$26,837.07	
Interest . . . . .	28,907.75	
Maintenance . . . . .	231,017.69	
		286,762.51
Metropolitan Sewer Assessment:		
Sinking Fund . . . . .	\$924.08	
Serial Bonds . . . . .	76,778.00	
Interest . . . . .	40,452.59	
Maintenance . . . . .	190,604.61	
		308,759.28
Abatement of Smoke Nuisance Assessment . . . . .		15,255.35
Auditing Municipal Accounts . . . . .		25,245.65
Hospital or Home Care for Civil War Veterans . . . . .		1,469.00
Boston Metropolitan District Expenses (chapter 383, Acts of 1929) . . . . .		3,256.24
		\$3,309,561.59
Net Excess of Amounts Paid to State in 1943 and Raised in Tax Levy of 1944 . . . . .	27,631.37	
		3,337,192.96
Total Appropriations and Warrants . . . . .		<u>\$77,199,719.80</u>



SCHEDULE G-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1944

## Metropolitan Water Assessment:

Serial Bonds . . . . .	\$1,113,463.80
Interest . . . . .	834,293.18
Maintenance . . . . .	938,107.71
Brookline Credit . . . . .	88,219.00
	<hr/>
Paid by water income . . . . .	<u>\$2,974,083.69</u>

## WAYS AND MEANS OTHER THAN TAXES, 1944

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1944.

Boston Traffic Commission . . . . .	\$9,000.00	
Building Department . . . . .	25,000.00	
Canal Street Land . . . . .	6,000.00	
City Clerk Department . . . . .	18,000.00	
Collecting Department . . . . .	19,875.00	
Election Department . . . . .	1,000.00	
Fire Department . . . . .	89,275.00	
Health Department . . . . .	20,147.00	
Hospital Department . . . . .	545,000.00	
Institutions Department . . . . .	28,000.00	
Interest . . . . .	225,000.00	
Land Court Refunds . . . . .	7,500.00	
Library Department . . . . .	26,000.00	
Licensing Board . . . . .	40,000.00	
Liquor Licenses . . . . .	1,468,000.00	
Mayor . . . . .	105,000.00	
Park Department . . . . .	60,000.00	
Pedlers' Licenses . . . . .	5,000.00	
Police Department . . . . .	57,000.00	
Public Buildings Department . . . . .	30,000.00	
Market Division . . . . .	72,000.00	
Public Welfare Department . . . . .	5,062,001.65	
Public Works Department . . . . .	85,000.00	
Registry Department . . . . .	60,000.00	
Soldiers' Relief Department . . . . .	147,160.00	
Street Laying-Out Department . . . . .	98,808.00	
Treasury Department . . . . .	7,500.00	
Weights and Measures Department . . . . .	18,000.00	
General Revenue Discount . . . . .	25,000.00	
County of Suffolk . . . . .	360,000.00	
Boston Port Authority — refund from State . . . . .	13,688.49	
County Court House — refund from State . . . . .	100,000.00	
Excise Tax on Foreign Ships . . . . .	13,416.67	
Reimbursement for loss of taxes on land used for water purposes . . . . .	12,456.21	
Housing Authority . . . . .	60,000.00	
War Housing Project . . . . .	250,000.00	
	<hr/>	\$9,169,828.02
School Committee:		
Estimated income, 1944, including Smith-Hughes Fund . . . . .	\$1,093,744.00	
Amount remaining in treasury for school purposes (chapter 206, Special Acts 1919) . . . . .	508,555.31	
	<hr/>	1,602,299.31
		<u>\$10,772,127.33</u>

## SCHEDULE G-1

## CITY OF BOSTON AND COUNTY OF SUFFOLK

## APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1944

Total Appropriations and Warrants . . . . .	\$77,199,719.80
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## REVENUES AND LOANS

Estimated departmental income . . . . .	\$9,169,828.02	
School surplus and estimated income . . . . .	1,602,299.31	
Estimated corporation taxes . . . . .	2,679,222.56	
Share of State income tax . . . . .	3,745,384.97	
Automobile excise tax . . . . .	400,000.00	
Reimbursement for State-owned lands . . . . .	53,050.83	
Municipal Relief Loan . . . . .	550,000.00	
Tax Title Interest Refund . . . . .	28,361.22	
Sumner Tunnel Grant . . . . .	100,000.00	
Meals Tax Distribution . . . . .	127,693.33	
Available Funds (Chap. 65, Acts of 1941) . . . . .	239,705.00	
Highway Fund Distribution . . . . .	1,295,347.74	
Kenmore Square Rental Deficit Reimbursement . . . . .	761,863.85	
Boston Elevated Operating Deficit Reimbursement . . . . .	94,066.70	
Total Credits and Deductions . . . . .		20,846,823.53
Net Requirements without Poll Tax Credit . . . . .		\$56,352,896.27
Overlay (3 per cent of net requirements) . . . . .		1,690,586.89
Total amount to be raised by taxation . . . . .		*\$58,043,483.16

*Property Tax Levy . . . . .	\$57,536,135.16
Poll Tax Levy . . . . .	507,348.00
	<u>\$58,043,483.16</u>

**SCHEDULE G-2**  
**City of Boston and County of Suffolk**  
**VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES**  
**1909-1944**

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt, December 31	Appropriation Orders	Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	†76,649,719.80	†58,043,483.16	39.90
1945		1,428,381,963.00				

\* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1944, inclusive, January 1.

† Schedule G-1.

**SCHEDULE G-3**  
**City of Boston and County of Suffolk**

**STATISTICAL FACTS**

For the Year 1944

Date of incorporation . . . . .	February 23, 1822
Date of adoption of present City Charter . . . . .	1909
Form of Government . . . . .	Mayor and City Council
Area (square miles) . . . . .	47.81
Population — Federal Census (January 1, 1940) . . . . .	769,520
Number of employees as of December 31, 1944 . . . . .	18,947
<b>Boston Housing Authority:</b>	
Number of units . . . . .	8
Area (acres) . . . . .	129.88
Number of families . . . . .	6,000
<b>Building Department:</b>	
Permits issued . . . . .	10,525
Estimated cost . . . . .	\$5,515,043.00
<b>Cemeteries:</b>	
Number . . . . .	20
Area (acres) . . . . .	212.71
<b>Election Department:</b>	
Registered voters . . . . .	387,068
Number of ballots cast last general election . . . . .	343,819
Percentage of registered voters, voting . . . . .	82.82
<b>Fire Department:</b>	
Number of stations . . . . .	53
Number of fireboats . . . . .	3
Number of employees . . . . .	1,391
Alarms responded to . . . . .	12,358
<b>Health Department:</b>	
Health Units . . . . .	8
Detention Hospital . . . . .	1
<b>Hospitals (Including Boston Sanatorium):</b>	
<b>City Hospital:</b>	
Number of buildings . . . . .	56
Bed capacity . . . . .	2,537
<b>Patients, daily average:</b>	
Wards . . . . .	1,794
Out-patient . . . . .	1,085
<b>Long Island Hospital:</b>	
Number of buildings . . . . .	28
Population . . . . .	914
Hospital (average) . . . . .	458
Almshouse (average) . . . . .	456
<b>Library Department:</b>	
Number of libraries . . . . .	32
Number of employees . . . . .	783
Number of volumes . . . . .	1,719,983
Circulation . . . . .	2,765,255
Markets, number of . . . . .	2
Municipal buildings, number of . . . . .	29
<b>Park Department:</b>	
Parks, number of acres . . . . .	2,394.24
Main park system . . . . .	1,382.00
Marine Park system . . . . .	447.11
Miscellaneous parks . . . . .	565.13

SCHEDULE G-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
STATISTICAL FACTS  
FOR THE YEAR 1944

## Park Department:

Area of playgrounds and play areas (acres)	792.50
Number of playgrounds and play areas	97
Number of municipal golf links	2
Number of municipal beaches	11
Public grounds and squares (acres)	80
Swimming pools (indoor)	2
Number of gymnasiums and indoor bathhouses	14
Number of bridges, piers, etc.	27

## Police Department:

Number of stations and headquarters	18
Number of employees	2,148
Arrests	61,427

## Public Works Department:

Bridges, number of	201
Ferryboats, number of	3
Street Lights:	
Electric	14,339
Gas	9,147
Miles of accepted streets and alleys	709.74
Sewers:	
Miles of sewers	1,253.44
Catch-basins	22,586
Average number of gallons pumped daily at main pumping station	101,417,754

## Summer Traffic Tunnel:

Length (feet)	5,700
Two-lane drive:	
Vehicles passing through — 1944	6,449,934

## Water Service:

Number of meters in service	101,661
Per capita daily average consumption (gallons)	142
Miles of mains:	
Ordinary	981.29
High pressure	18.72
Number of fire hydrants:	
Public	11,350
Private	387
High pressure	505

## Rapid Transit:

Miles of subways and tunnels	16.81
------------------------------	-------

## Schools:

Number of school buildings	248
Number of teachers	4,270
Day schools	4,068
Evening schools	202
Average membership	101,847
Day schools	98,663
Evening schools	3,184

## Average daily attendance:

Elementary and intermediate schools	60,005
High schools	20,065
Kindergartens	5,764
Teachers College	164
Special schools	1,668



**SCHEDULE G-4**  
**City of Boston and County of Suffolk**  
**SUMMARY OF TAX COLLECTIONS, 1929-1944**

**ANNUAL COLLECTIONS, 1929 — 1944**

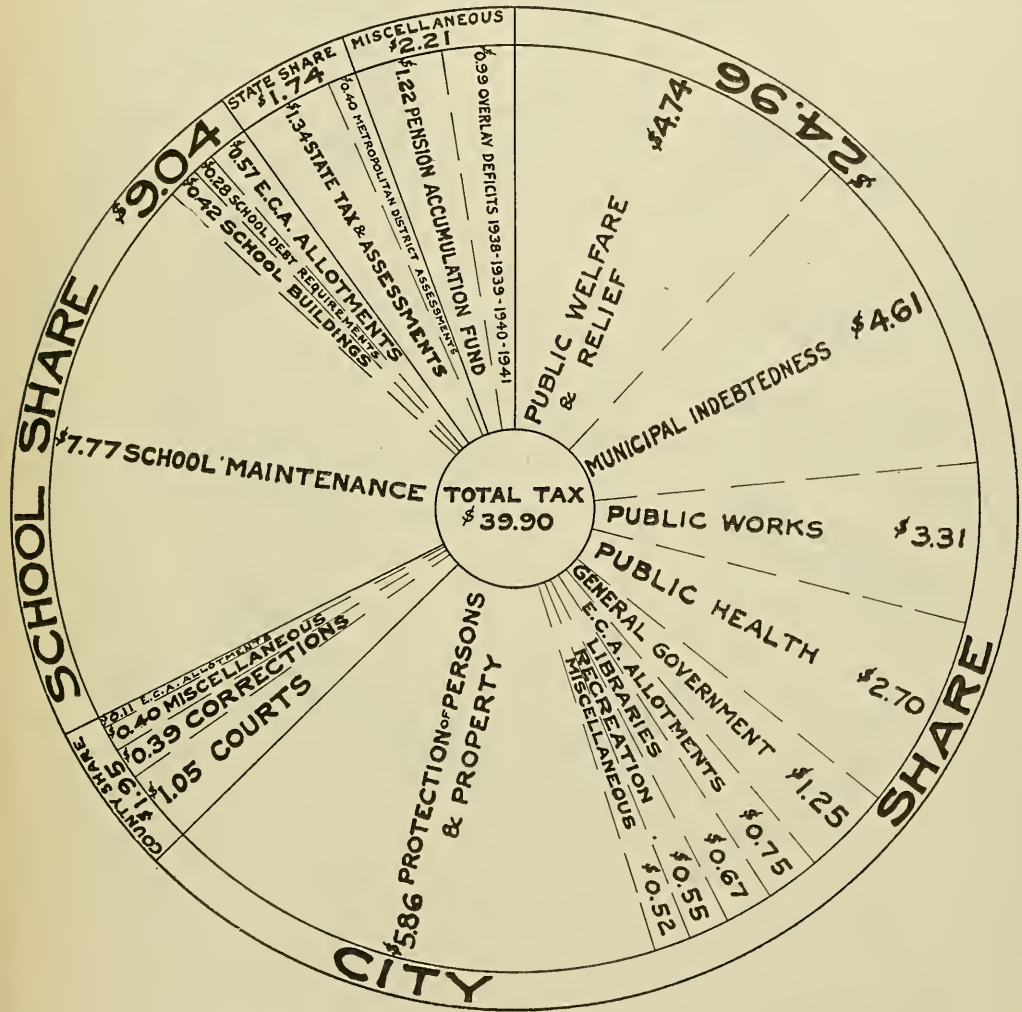
YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713. 09	\$6,197,563. 91	\$404,753. 05	\$53,144,030. 05
1930	51,409,220. 22	7,474,545. 63	482,605. 63	59,366,371. 48
1931	50,620,244. 65	7,859,801. 33	219,752. 69	58,699,798. 67
1932	49,603,961. 30	7,975,221. 68	357,542. 35	57,936,725. 33
1933	41,766,607. 49	10,747,830. 08	1,245,157. 15	53,759,594. 72
1934	44,014,626. 49	8,952,327. 58	1,192,385. 47	54,159,339. 54
1935	44,212,914. 83	10,502,719. 10	1,965,964. 09	56,681,598. 02
1936	45,904,573. 83	8,782,418. 76	2,106,111. 23	56,793,103. 82
1937	44,884,858. 52	7,538,301. 34	1,827,171. 25	54,250,311. 11
1938	50,059,439. 16	8,691,553. 89	1,858,233. 60	60,609,226. 65
1939	47,318,649. 25	8,601,905. 85	929,053. 59	56,849,608. 69
1940	48,306,098. 03	8,335,984. 24	1,476,549. 84	58,118,632. 11
1941	48,652,303. 48	7,762,671. 71	1,626,964. 11	58,041,939. 30
1942	51,874,373. 66	5,663,658. 08	830,934. 77	58,368,966. 51
1943	52,482,884. 42	4,832,354. 96	639,206. 96	57,954,446. 34
1944	51,783,637. 68	3,860,457. 39	485,211. 80	56,129,306. 87

**PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1944**

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917

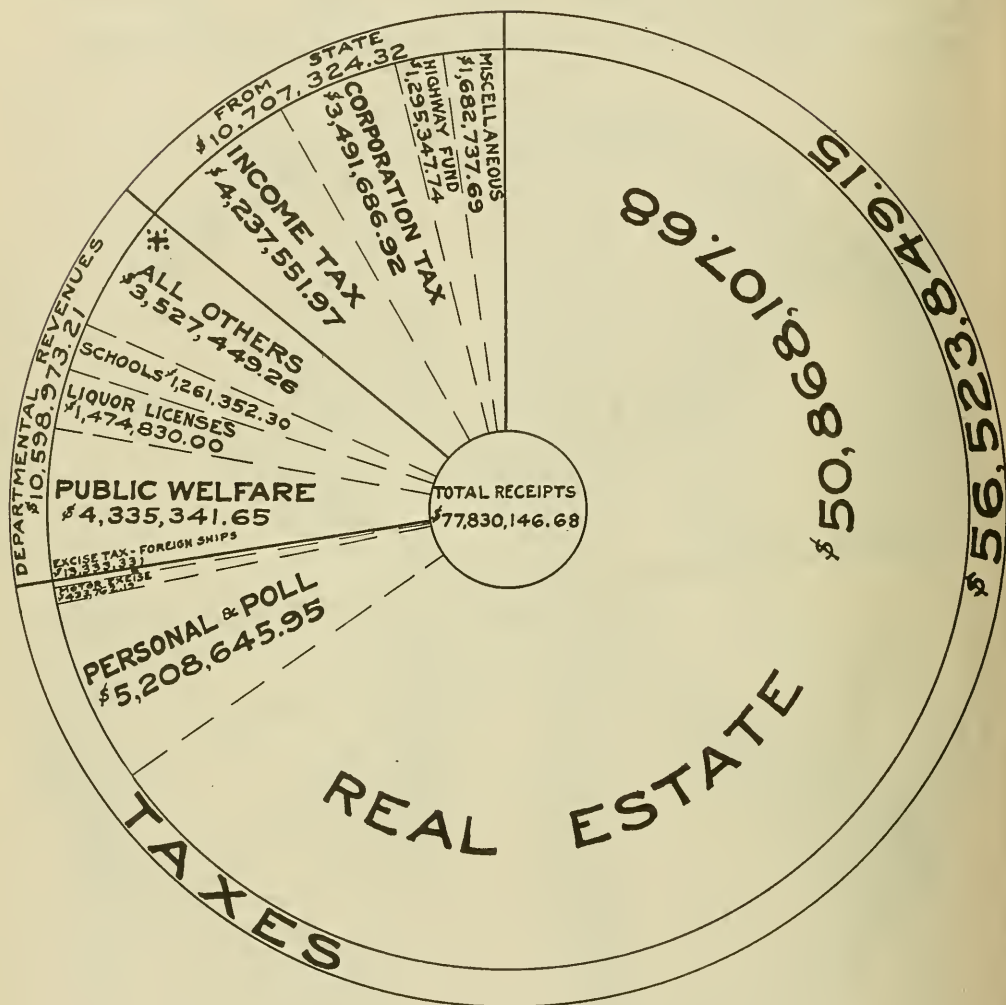
# EXPENDITURE DOLLAR 1944

BASED ON TAX RATE OF \$39.90 PER \$1000 OF VALUATION





# MAINTENANCE RECEIPTS 1944

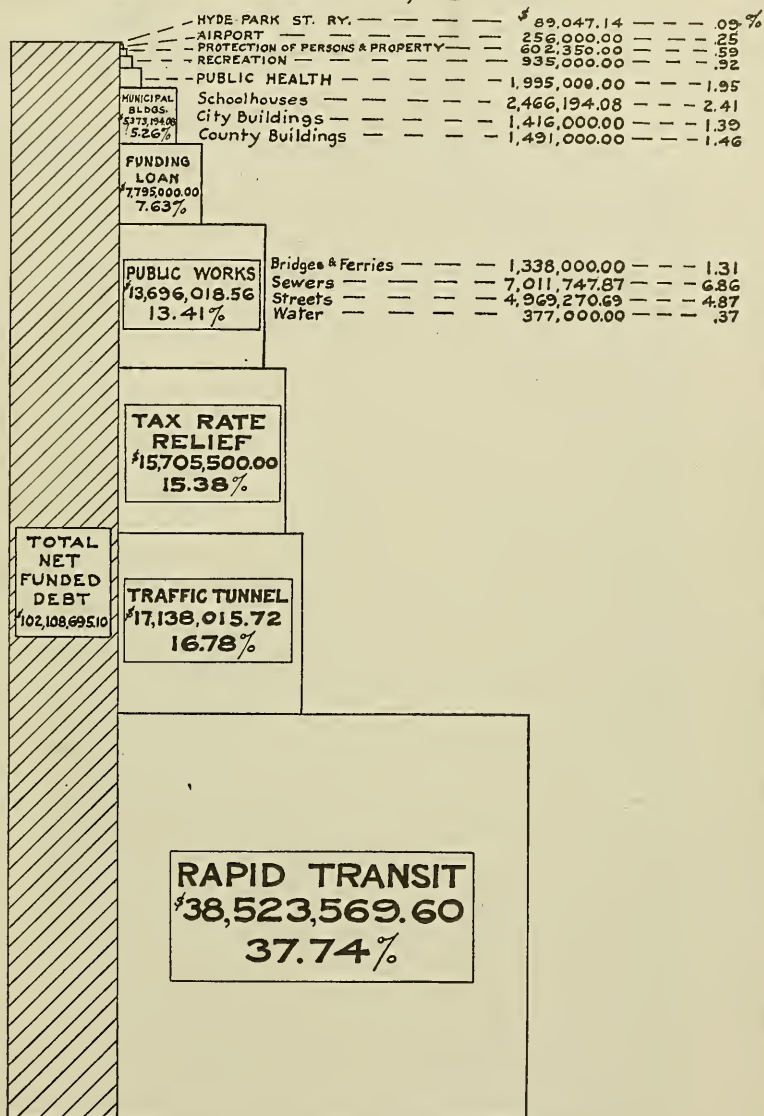


\* INCLUDES

MUNICIPAL RELIEF LOAN

\$550,000.

# CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1944



**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**TREND OF NET FUNDED DEBT**  
**SINCE ADOPTION OF AMENDED CHARTER IN 1909**

